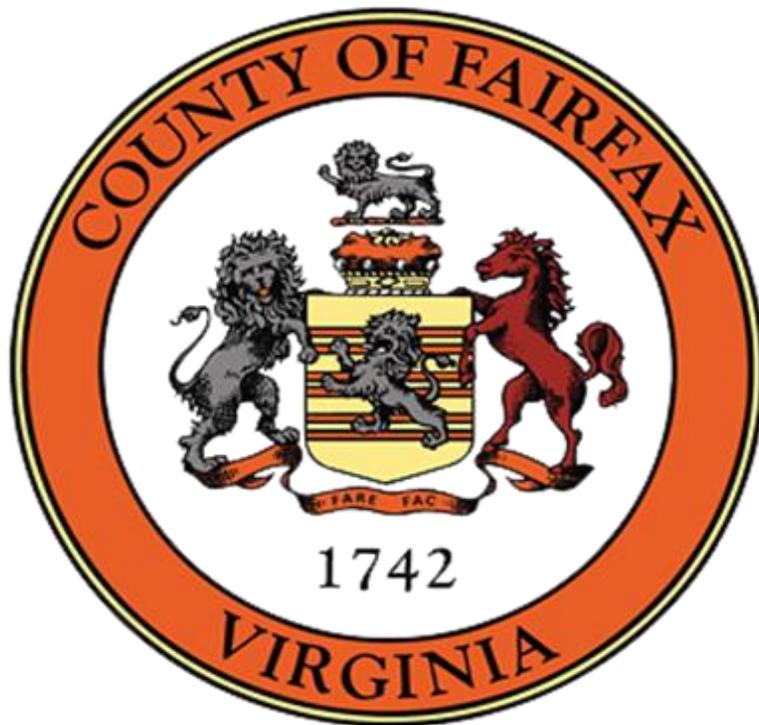


COUNTY OF FAIRFAX, VIRGINIA OFFICE OF FINANCIAL AND PROGRAM AUDIT



September 2017

Quarterly Report

**FAIRFAX COUNTY BOARD OF SUPERVISORS
AUDITOR OF THE BOARD
www.fairfaxcounty.gov/boardauditor**

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FCDOT CASH PROFFERS REVIEW

DETAILED OBSERVATIONS AND ACTION PLANS

STUDY OVERVIEW

The results of this study may not highlight all of the risks/exposures, process gaps, revenue enhancements and/or expense reductions which could exist. Items reported are those which could be assessed within the scheduled timeframe, and overall organization's data-mining results. The execution of the Office of Financial and Program Audit (OFPA's studies) are facilitated through various processes such as; sample selections whereby documents are selected and support documentation is requested for compliance and other testing attributes. There are several types of studies performed by OFPA, e.g.; operational, financial, compliance, internal controls, and etc. To that end, it is important to note; OFPA staff reserves the option to perform a holistic financial and analytical data-mining process on all data for the organization being reviewed where appropriate. This practice is most often employed to perform reviews for highly transactional studies.

Cash Proffers are part of the rezoning process in Fairfax County. As part of this process, private developers and individual property owners voluntarily "proffer" funds with conditions which sometimes limit or qualify how the funds will be used. This study included (**but was not limited to**) assessments of the County's current financial management system (FOCUS) reconciled to Fairfax County Department of Transportation (FCDOT) internal tracking and FCDOT's allocation of funds to projects. Other study areas included reviews of; aged balances that remain on the FCDOT cash proffer list without disbursement activity, un-committed proffers whereby there is no status listed on the FCDOT internal tracking sheet, and FCDOT policies and procedures. The substantive testing for this study included; a sample of 30 FCDOT aged cash proffers and nine closed-out proffers. To facilitate the cash proffer testing process, the sample was randomly selected utilizing a random number generator (**with judgement**) to provide assurance that it was unbiased. Included in the substantive testing for proffers managed by FCDOT, was a process of vouching data recorded in FCDOT's tracking documentation to the source documentation detailed in the respective proffer statements. To further validate the process of properly and timely recognizing proffered monies, efforts were made to vouch the recognition of these monies in FOCUS. There were two limiting factors which resulted in these testing efforts not being performed; 1) no source document which detailed the original proffer amount could be obtained and 2) as per FCDOT, monies proffered to FCDOT are not tracked in FOCUS. Lastly, we evaluated the proffers oversight processes for; tracking, internal controls, and financial analysis.

FCDOT staff tracks and monitors proffers on an internal spreadsheet. Detailed on this spreadsheet is the following information: original receipt dates of proffer funds, proffer descriptions, deposit entry (DE) numbers, rezoning case numbers, statuses, amounts received,

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amounts expensed, remaining available balances and several additional attributes. OFPA utilized this FCDOT internal tracking spreadsheet to perform the analyses for this study.

OFPA endeavored to understand the annual report about cash proffers that the County submits to the Commonwealth’s Commission on Local Government. OFPA learned from staff that the County prepares this annual report under specific criteria set out in Va. Code § 15.2-2303.2(E), regarding proffered cash payments. Staff submits this report to the Commonwealth’s Commission on Local Government no later than three months after the close of each fiscal year. (Currently, the Commission is housed in the Commonwealth’s Department of Housing and Community Development.) Under this statute, the report includes only the following information and only for the preceding fiscal year: (i) proffered cash payments collected, (ii) proffered cash payments pledged where the only event upon which the payment is conditioned is time, (iii) the total amount of proffered cash expended by the County, and (iv) a breakdown of this total for each County agency (such as Transportation, Schools, Fire and Rescue, etc.). The statute for this annual report limits each report’s scope to one fiscal year, which is different from the scope of this audit report.

OBJECTIVES AND RESULTS

Business Objectives	Study Assessments
FCDOT Aged Cash Proffer Balances	Unsatisfactory
Cash Proffer Internal Tracking	Unsatisfactory
FCDOT Cash Proffer Management / Oversight	Unsatisfactory
Cash Proffers Close-out Procedures	Needs Improvement

Control Summary
Weak Controls
<ul style="list-style-type: none"> • FCDOT aged balances for some proffers remain on the FCDOT cash proffer list without disbursement activity in excess of ~30 years. • Cash proffer internal tracking spreadsheet not updated with pertinent information. • The process to review and address aged cash proffer balances could be enhanced. • Lack of a documented close-out process for cash proffers when the funds are fully disbursed.

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OBSERVATIONS AND ACTION PLANS

The following table(s) detail observation(s) and recommendation(s) from this study along with management’s action plan(s) to address these issue(s).

Prior to reviewing the observations and recommendations, please consider the comments provided by FCDOT as context:

“The language in each proffer statement dictates how the proffer can be used, whether for a specific project, or for projects in a Road Fund. Therefore, most proffers are de facto committed to specific improvements. Furthermore, there are several Road Funds in the County, and these Road Funds are governed by language specific as to when and how much a developer will contribute. The Road Funds are intended to fund a list of specific projects approved by the Board of Supervisors. Therefore, these funds are committed to specific projects. However, it may take several years to collect sufficient funding to implement the project and/or to expend the funds to design and construct a project once all the funding is in place.”

PROFFER RECONCILIATION PERFORMED by FCDOT	
Amounts in Millions	
Compilation	Proffer Amounts
<i>Remaining Balance:</i>	\$33.0
<i>Amount Committed</i>	\$4.0
<i>Amount BOS Approved in Current Transportation Priority Plan:¹</i>	\$9.8
<i>Amount Allocated to Lincoln Street:²</i>	\$1.2
Remaining Balance: (Allocated to Road Fund Areas)	\$18

Item of Note: Information presented to OFPA by FCDOT as context for the report. Amounts not vetted by OFPA.

¹ Refer to Appendix A for background information.

² Refer to Appendix B for background information.

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IMPLEMENTATION OF RECOMMENDATIONS

FCDOT concurs with OFPA's recommendations.

FCDOT's proffer manager position has been vacant since February 2017. It is anticipated that the position will be filled in Fall 2017. This position will be responsible for not only tracking proffers and contributions to Fund 30040, but also improving upon the proffer management process to ensure that proffers are utilized as expeditiously as possible, before becoming an "aged" proffer. Once the proffer manager position is filled, his or her immediate responsibility will be the implementation of recommendations set forth in this audit report.

FCDOT is confident that full implementation of the Action Plans for all recommendations can be achieved by the end of FY 2019. Specific details are included in each of the Management Responses to the OFPA recommendations.

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FCDOT AGED CASH PROFFER BALANCES

Risk Ranking

HIGH

OFPA's review of proffers managed by FCDOT revealed, unused aged cash proffer balances between calendar years 1973 through 2010. In some cases the balances were aged past ~30 years. To compile this data for our analysis, FCDOT's internal cash proffer tracking spreadsheet was data-mined to include only aged items from 2010 and earlier. Based on the data provided by FCDOT, the aged cash proffer balances identified by our review totaled ~\$27.7M. These monies remain in the FCDOT Proffer Fund. A summary of aged FCDOT cash proffer balances are provided in **Appendix C (Based on FCDOT Tracking Data as of 7/20/2017)**.

Based on the information provided by FCDOT, the total amount tracked on the agency's internal spreadsheet is ~\$33.25M. For the purpose of this review, OFPA excluded **Special Agreements and/or Development Conditions** from this compilation as these are not proffers. **Monetary contributions required by a special exception (SE), special exception amendment (SEA), special permit (SP), special permit amendment (SPA), final development plan (FDP) and final development plan amendment (FDPA) are considered development conditions, not proffers.**³ The reconciliation of this amount is:

PROFFER RECONCILIATION BASED ON DOT TRACKING EXCLUDING (Development Condition and/or Special Agreements Related Monies) (Based on FCDOT Tracking Data as of 7/20/2017)			
Compilation	Original Proffer Amount Received	Amount Disbursed	Remaining Proffer Balance
<i>Aged Proffer Summary (1973 to 2010)</i>	\$27,718,737.00	\$0.00	\$27,718,737.00
<i>Proffer Summary (2011 to 2013)</i>	\$415,652.00	\$0.00	\$415,652.00
<i>Proffer Partially Spent Summary (1973 to 2013)</i>	\$2,015,796.00	\$981,980.00	\$1,033,815.00
<i>FCDOT Committed Proffers (1973 to 2013)</i>	\$4,085,916.00	\$0.00	\$4,085,916.00
Total FCDOT Proffer Balance:	\$34,236,101.00	\$981,980.00	\$33,254,120.00

ALL DOT PROFFERS EXCLUDING (Development Condition and/or Special Agreements Related Monies) (Based on FCDOT Tracking Data as of 7/20/2017)			
Compilation	Original Proffer Amount Received	Amount Disbursed	Remaining Proffer Balance
FCDOT Proffers:	\$34,236,101.00	\$981,980.00	\$33,254,120.00

³ Monetary Proffers and Development Conditions: Land Development Services Fairfax County (SOP)

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There are \$15.7M from **(2014 to present)** of FCDOT proffers not included in the table above. The Total FCDOT Proffer dollars from **(1973 to 2017)** are **\$49.9M**.

The aged balance identified by OFPA's review of the data on that spreadsheet totaled ~\$27.7M between 1973 - 2010. This represents ~83% of the total tracked balance between 1973 – 2013.

Recommendation

OFPA staff recommends that FCDOT staff review and validate the aged cash proffers balances presented during this study. Determinations should be made, if these items are no longer supported by projects or programs. Upon completion, efforts should be made to work with the appropriate agency to reverse the entries and/or release unsupported funds as appropriate. As this process may address management accounting issues only, additional consideration must be given to whether these funds may be allocated to other projects or remitted to the Commonwealth Transportation Board.

OFPA recommends that FCDOT execute a process to review and clean-up aged proffer balances in accordance with the County Attorney's advice. This initiative should assist staff in reducing the number and amount of aged balances on-going. If a review process is implemented, in a sustainable manner, there is a likelihood that the process gap would be diminished.

Action Plan

Point of Contact	Target Implementation Date	Email Address
Tom Biesiadny Todd Wigglesworth Beth Teare Chris Costa	June 30, 2019	Tom.Biesiadny@FairfaxCounty.gov Todd.Wigglesworth.FairfaxCounty.gov Elizabeth.Teare@FairfaxCounty.gov Christopher.Costa@FairfaxCounty.gov

MANAGEMENT RESPONSE:

FCDOT concurs with OFPA's recommendation that a review and clean-up process should be established in consultation with the County Attorney's Office.

Many of the older proffer deposits are in amounts insufficient to fully fund even the smallest of projects (e.g. proffers for \$5,000-10,000 when the cost of a bus stop improvement with a shelter, for example, can be \$20,000 or more). Searchable electronic databases did not exist when older proffers were received. As with all proffers, the funds for each proffer must be used only for the proffer's stated purpose, and state law limits the County to a specific process and criteria to reallocate proffered funds. Small deposits from years ago have been held until additional funding

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becomes available to fully cover project costs. FCDOT has started verifying these aged proffers and is exploring methods to match and aggregate aged proffers to appropriate improvements in accordance with state law.

FCDOT has worked to address all proffer balance in Fund 30040. Between FY 2016 and FY 2017, FCDOT has already reduced this balance by \$8.4 million by allocating proffer funds to projects in the Board's transportation priorities, consistent with the proffers' language. FCDOT will continue these efforts.

FCDOT concurs with OFPA's recommendation and will consult with OCA to reallocate proffer funds that cannot be expended for their intended purpose, in accordance with state law. After FCDOT, in consultation with OCA, finalizes a policy and secures Board approval, FCDOT will begin from the oldest balances to the newest. It is projected that this effort can be completed by the end of FY 2019, if a process can be adopted by the end of FY 2018.

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CASH PROFFER INTERNAL TRACKING

Risk Ranking

HIGH

Our review of FCDOT’s internal tracking spreadsheet (for available tracked items) revealed several instances whereby the document did not detail proffer statuses which could be utilized to monitor and track cash proffer documentation and activity. 736 out of 1,113 (or 66%) status updates were missing in the spreadsheet provided by FCDOT. *(Item of note: When presented with a sample of 30 FCDOT Proffer related data points, staff was able to identify 29 out of 30 (or 97%) and provided all of the requested information.)* This was mutually exclusive of the other data not populated in the spreadsheet. For the purpose of this review, OFPA excluded special agreements and/or development conditions from this compilation as these are not proffers. **Monetary contributions required by a special exception (SE), special exception amendment (SEA), special permit (SP), special permit amendment (SPA), final development plan (FDP) and final development plan amendment (FDPA) are considered development conditions, not proffers.**⁴ A summary by year referencing this information is provided in **Appendix D (Based on FCDOT Tracking Data as of 7/20/2017)**.

Recommendation

OFPA recommends that efforts are made to complete cash proffer statuses on the internal tracking spreadsheet (**going forward**) utilized by FCDOT for management and oversight of these items. OFPA’s review of this tracking spreadsheet provided by FCDOT revealed 736 items for which no status could be determined. The total Remaining Balance for these items was **~\$28.1M**. This information was obtained by a review of the **status column** on the FCDOT internal proffer tracking spreadsheet. OFPA asserts this information is critical to the tracking and oversight of these items and should be completed in the tracking document on a **go forward basis**.

Action Plan

Point of Contact	Target Implementation Date	Email Address
Tom Biesiadny Todd Wigglesworth	June 30, 2019	Tom.Biesiadny@FairfaxCounty.gov Todd.Wigglesworth.FairfaxCounty.gov

MANAGEMENT RESPONSE:

FCDOT concurs with OFPA’s recommendation, and will update the status of all proffers as part of its comprehensive review. In the future, this information will be included for new proffers when payments are received.

⁴ Monetary Proffers and Development Conditions: Land Development Services Fairfax County (SOP)

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FCDOT has worked over the past several years to improve internal processes for tracking proffers, while continuing to address other transportation priorities. Improvements have been made and outstanding balances have been reduced. However, there is still a significant amount of work and research that needs to be done to ensure all existing and future proffers are tracked more closely.

This item will be completed for all past proffers by the end of FY 2019. Information regarding new proffers will be added when the proffer payment is initially received.

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FCDOT CASH PROFFERS MANAGEMENT / OVERSIGHT

Risk Ranking

HIGH

The review by OFPA staff revealed a large number of cash proffer balances which were aged and unused. No process was identified during our review to compile and address these aged items. This lack of a documented and consistently executed process has contributed to the increase in aged balances that are discussed in this report. A review and validation of the documentation for each aged cash proffer and the balances would assist staff in determining whether the funds could be utilized as originally earmarked and/or methods as advised by the Office of the County Attorney.

Recommendation

A review and validation of the documentation for each aged cash proffer and the balances should be performed. OFPA recommends that FCDOT staff develop and implement a documented **(and consistently executed)** process whereby aged FCDOT proffer balances that remain on the FCDOT cash proffer list without disbursement activity are reviewed **(based on a timeframe as deemed appropriate by FCDOT management, e.g. every three years)**. FCDOT staff should identify whether the funds can be utilized as earmarked or deployed to other projects. Additionally, consideration must be given to whether these funds may be remitted to the Commonwealth Transportation Board, if applicable.

Action Plan

Point of Contact	Target Implementation Date	Email Address
Tom Biesiadny Todd Wigglesworth	June 30, 2019	Tom.Biesiadny@FairfaxCounty.gov Todd.Wigglesworth@FairfaxCounty.gov

MANAGEMENT RESPONSE:

FCDOT agrees with OFPA and will implement a Standard Operating Procedure (SOP) to improve tracking and spending of proffer funds through regular review, allocation to projects, or reallocation in accordance with state law. FCDOT is currently conducting a review of proffers as explained in the response to OFPA's first recommendation in this report.

FCDOT will establish the SOP by the end of FY 2018 and all proffers will be reviewed by the end of FY 2019. The frequency of on-going reviews will be determined during the development of the SOP.

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CASH PROFFERS CLOSE-OUT PROCEDURES

Risk Ranking

MEDIUM

From our review, OFPA was unable to identify standard documented procedures for the close-out of cash proffers after funds are fully disbursed. As per FCDOT staff, no documented **(and consistently executed)** close-out processes/procedures have been developed. OFPA, with the concurrence of DOF **(under earlier proffer review)**, asserts that “close-out” would be a beneficial control.

Recommendation

We recommend FCDOT staff collaborate with DOF, to develop a documented **(and consistently executed)** close-out process for cash proffers. **As this process is being implemented based on prior quarter’s reviews for other agencies, we also recommend that FCDOT and DOF leverage off of that project to address this recommendation.** This process would ensure that cash proffers are closed-out on the FCDOT internal tracking spreadsheet which should reduce/eliminate repetitive reviews of proffers for which monies have been fully expensed. Additionally, this process will ensure no future disbursements from these cash proffers accounts can occur.

Action Plan

Point of Contact	Target Implementation Date	Email Address
Tom Biesiadny Todd Wigglesworth Chris Pietsch	June 30, 2019	Tom.Biesiadny@FairfaxCounty.gov Todd.Wigglesworth.FairfaxCounty.gov Christopher.Pietsch@FairfaxCounty.gov

MANAGEMENT RESPONSE:

FCDOT agrees with OFPA and will develop a clearly defined and documented proffer close-out procedure in consultation with DOF (and potentially other agencies) to standardize a close-out procedure for the proffer management system.

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FCPD SEIZED & INVENTORIED PROPERTY REVIEW

DETAILED OBSERVATIONS AND ACTION PLANS

STUDY OVERVIEW

The results of this study may not highlight all of the risks/exposures, process gaps, revenue enhancements and/or expense reductions which could exist. Items reported are those which could be assessed within the scheduled ***timeframe, and overall organization's data-mining results***. The execution of the ***OFPA's studies*** are facilitated through various processes such as; sample selections whereby documents are selected and support documentation is requested for compliance and other testing attributes. There are several types of studies performed by OFPA, e.g.; operational, financial, compliance, internal controls, and etc. To that end, it is important to note; OFPA staff reserves the option to perform a holistic financial and analytical data-mining process on all data for the organization being reviewed where appropriate. This practice is most often employed to perform reviews for highly transactional studies.

This study was performed to assess the physical and fiscal controls over seized and inventoried property under the purview of the Fairfax County Police Department (FCPD). This included (***but not limited to***) an assessment of the custody, inventory controls, disposal and processes related to the sales/auctions of seized and inventoried property (Including Firearm Disposition). Other seized and inventoried property such as; vehicles, monies, and any other items that are maintained within the Main Property Room and the Organized Crime and Narcotics Division were also included in this review. As per FCPD Management, the systems used to track and manage inventory are BEAST and I-Leads. Staff is in the process of implementing a new inventory system. Physical inventories were conducted to assess the management and existence of the seized and inventoried property (***on a sample basis***). ***Properties purchased with the County's General Fund monies were excluded from this review***. We also reviewed the process of timely recognizing/classifying inventory from evidence to assets for these properties. As part of this process we reviewed expenditures made from the Equitable Sharing Fund. These funds are generated from undercover crime operations and become available after court cases are adjudicated.

At the time of this study, FCPD staff provided an estimate of ~130,000 items stored at the main property room. The inventoried items included a sundry list of seized properties. During study preparation meetings, issues were discussed with respect to high-dollar value items and other contraband. Concerns were levied to address contamination and chain of custody of evidence. Any adverse events could have a direct impact on how evidence may be accepted by the courts. To that end, alternative validation methods were utilized to execute the study for these items regarding existence.

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Additional resources utilized to facilitate this study included guidance from the County Attorney’s Office. Counsel provided guidance with respect to any related Virginia Statues and the County’s General Orders followed by FCPD.

Substantive testing was performed by utilizing the inventory tracking spreadsheets provided by FCPD staff. Sixty items of evidence were selected from the main property room (30 from the BEAST System and 30 from I-Leads System). Testing of these items included, determining if they were; properly staged, barcoded/tagged, and reconciled to the master tracking log. An additional sample of 30 money related evidence, were tested to assess if, upon adjudication of the cases, if FCPD was in compliance with the directions provided by the court to dispose, release, sell, retain the evidence (if applicable), and/or any other direction provided by the court. For evidence and contraband type inventoried items (e.g. cash), OFPA was aware of the concerns around physically examining and/or recounting this property. To that end, alternative audit methods of testing for existence were employed. The results for this testing are provided in **Appendix E**.

OFPA also reviewed the FCPD Equitable Sharing Fund (ESF). These monies are obtained from joint operations performed with other jurisdictions and submitted to the Department of Justice and Department of Treasury. FCPD then receives a percentage (**set by Department of Justice and Treasury**) of the total funds collected which are deposited into a bank account to be used for specific purchases and operations as set forth is the ESF Guidelines (*provided below*). Testing was performed on a sample of revenues & expenditures from the ESF whereby items were reviewed for several attributes, results have been provided in **Appendix F**. Reconciliations were performed between the ESF Annual Reports to FOCUS for FY15 & FY16. Please refer to **Appendix G**. Additionally, processes and procedures for seized vehicles were reviewed. Please refer to **Appendix H** for test results. OFPA’s recommendations are detailed below.

DOJ Equitable Sharing Guidelines	
Allowable Uses	Unallowable Uses
Law Enforcement Investigations	Extravagant Expenditures
Law Enforcement Training	Food and Beverages
Law Enforcement Equipment	Education-Related Costs
Asset Accounting and Tracking	Uses Contrary to the Laws of the State or Local Jurisdiction
Law Enforcement Awards and Memorials	Non-Official Government Use of Shared Assets
Law Enforcement Travel and Transportation	Use of Forfeited Property by Non-Law Enforcement Personnel
Law Enforcement and Detention Facilities	Salaries and Benefits of Current Law Enforcement Personnel

Source: DOJ Equitable Sharing Guide

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OBJECTIVES AND RESULTS

Business Objectives	Study Assessments
Banking & Treasury (ESF)	Satisfactory
Inventory Properly Staged	Satisfactory
Court Case Status Tracking to Inventoried Property	Unsatisfactory
Service Delivery of Disposition Vendor	Unsatisfactory
Security Cameras & Coverage	Needs Improvement

Control Summary	
Good Controls	Weak Controls
<ul style="list-style-type: none"> ESF revenues and expenditures appear to be sufficiently recorded both on internal tracking and in FOCUS. Also, financial related documentation appears to be properly maintained. Inventory staging and main property room controls appear to be adequate. Inventoried items appear to be properly segregated and secure. 	<ul style="list-style-type: none"> The process of relying on respective FCPD Officers updating evidence status, after court cases have been adjudicated, appears to have contributed to the tracking log update process gap. The disposition vendor utilized by FCPD has not been operational since December 2016. This is contributing to inventoried property identified for disposal continuing to backlog. The capability to surveille all property rooms (main and district locations) utilizing security cameras cannot be performed by lead personnel charged with oversight (Second Lieutenant Logistics & Property Division).

OBSERVATIONS AND ACTION PLANS

The following table(s) detail observation(s) and recommendation(s) from this study along with management's action plan(s) to address these issue(s).

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COURT CASE STATUS TRACKING TO INVENTORIED PROPERTY

Risk Ranking

HIGH

The “Court Directed Action” compliance review revealed, of the 30 money related items sampled from the inventory master log, there were **26 (or 87%) instances** whereby no entries were made as to the status of the respective court cases which remained in inventory. The sample selected from (the BEAST and I-Leads Inventory Systems) included inventoried dates between 1982 thru 2013. This represents a minimum of a four-year lapse between the inventoried date and any potential court date. As sole reliance is on the respective Officer to update the evidence status of the property in the BEAST & I-Leads inventory systems, no proactive measures are employed. Please refer to **Appendix E** for testing results.

The man hours and inventory costs related to continued inventory storage of items, for which the courts had instructed otherwise was **not** included in this study.

Recommendation

OFPA recommends that FCPD implement a tracking mechanism to timely capture court case status for respective inventoried properties. We are aware that FCPD is currently exploring system enhancements which could provide opportunities in designing system tools not available in the current computing environment.

Additionally, while FCPD staff performs periodic reviews at the main property room, these review results should be utilized to liaise with the respective evidence officers (**on a sample rotating basis**) to determine if any evidence can be disposed, released, sold, or remain as evidence.

The above mentioned processes should assist in reducing the population of evidence stored at the main property room.

Action Plan

Point of Contact	Target Implementation Date	Email Address
Major Shawn Bennett	December 31, 2017	Shawn.Bennett@FairfaxCounty.gov

MANAGEMENT RESPONSE:

The tracking and secure maintenance of evidence from collection in the field through presentation in court to disposal is a complex, rigorous task. Although an item is associated to a specific police case number when collected and recorded into FCPD’s evidence tracking system, the item can quickly become relevant to multiple other criminal investigations and/or suspect(s). The item will remain associated to its original case number to avoid accidental duplication within our property records. The inventory master log reviewed by OFPA only shows limited information regarding an item’s assignment to its original case

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number. Someone reviewing the entire property record would have to read its details to learn if the item was related to other cases. Those details would be provided by the collecting officer or lead detective assigned to the investigation(s) when they filed a supplemental investigation report as required by FCPD report writing procedures.

Additionally, others such as the Court, Commonwealth's Attorney, US Attorney, or County Attorney, may influence the retention of items for a variety of reasons. The Court or attorneys would not do so without the involvement of the officer or detective associated with the items. Therefore, the FCPD officer or detective becomes the one constant within FCPD's control to make responsible for updating the status of items in the evidence tracking system.

As noted by OFPA, FCPD is in the process of implementing new evidence management software as part of its replacement of I/LEADS as its records management system. Property & Evidence Section personnel are still working with the new vendor, QueTel, in the development and customization of the software to meet its needs. This includes enhanced, automated notifications and communications regarding the status of items. This project is well underway with anticipated completion of the new property and evidence module by the end of CY2017.

The Property & Evidence Section produces a list quarterly of items by officer by station/division for approximately one fourth of the Department. The lists are disseminated by the Commander of the Resource Management Bureau through the chain of command to the affected commanders for distribution within their respective stations/divisions. Instructions are provided directing officers to review and update each item's record status shown assigned to them. A completion due date is also given to this process known as "purging" within law enforcement. Multiple resources are provided to assist officers completing this task. I believe this quarterly purging process addresses the second recommendation by OFPA on this issue.

It should be noted that one gap in our current procedures is related to a limitation of the I/LEADS software. If an officer changes the status of an item to releasable or for disposal, I/LEADS captures the date and time the officer made the status change. However, if the officer determines the item needs to be kept I/LEADS does not capture the review date and time. The new evidence management software from QueTel will date/time stamp the record when the officer reviews the item and must indicate the items needs to be kept and provides the reason why. For example, the item is needed in case number X which is still pending prosecution. This notation will also help address the first recommendation of OFPA on this issue.

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SERVICE DELIVERY OF DISPOSITION VENDOR

Risk Ranking

HIGH

Covanta Fairfax Inc. (Covanta) contracts with the County for services utilized by Solid Waste Management and FCPD. Covanta has not been operational since February 2017. An initial reopening date was provided to the County twice, by Covanta, which never materialized. As per FCPD staff, this has resulted in a backlog of ~9,000 inventoried items identified for destruction. ***This count continues to grow.*** OFPA performed a cursory analysis (***not exhaustive***) whereby ~500 inventoried items have been scheduled for disposal ***based on the item status reflected on an inventory log maintained by FCPD.*** These items were aged as far back as ***September 2010.*** The formatting of the BEAST Inventory Log, which was utilized to track inventoried items for FCPD ***prior to 2010,*** was not conducive to the same analysis. Timely disposal of these inventoried items is of specific importance as some may be hazardous and/or of the contraband categories. This practice and/or untimely procurement of a disposition vendor contributes to the buildup, cost, and man hours required to manage this inventory.

Recommendation

OFPA recommends that FCPD liaise with Department of Procurement and Material Management (DPMM) & Department of Public Works and Environmental Services (DPWES) to procure a disposition vendor as there is no timetable for the reestablishment of Covanta operations. Efforts should be made to leverage off of related previously employed procurement practices (e.g. Disposal contracts for Solid Waste Management). Given the circumstance above (re: uncertainty in Covanta returning to operational) the procurement of a backup disposition vendor could be beneficial to mitigate any similar events. This observation is being included in the report to facilitate the tracking and progress of completing this initiative to the Board of Supervisors (BOS).

Action Plan

Point of Contact	Target Implementation Date	Email Address
Shawn Bennett Cathy Muse John Kellas	November 1, 2017	Shawn.Bennett@FairfaxCounty.gov Cathy.Muse@FairfaxCounty.gov John.Kellas@FairfaxCounty.gov

MANAGEMENT RESPONSE:

The disposal of surplus property that FCPD has become the custodian of is guided by state law, local ordinances, and law enforcement accreditation standards. Once FCPD becomes the custodian of someone's property, FCPD is responsible for its security until it is returned or disposed of. To maintain the public's trust, a high level of accountability is maintained from collection to disposal.

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FCPD has enjoyed a longstanding relationship between Covanta and the County that enables FCPD to utilize Covanta's Lorton facility to destroy drugs, firearms, and other items. FCPD coordinates with Covanta to schedule the dates in advance and ensure proper Covanta staff is available to escort FCPD personnel into the facility safely to witness the actual destruction. FCPD last conducted a destruction burn at Covanta in December 2016. Due to an extensive fire that happened in February 2017, Covanta's Lorton facility has not been operational for any business.

FCPD has acted upon OFPA's recommendation and liaised with DPMM and DPWES regarding this situation. Mr. John Kellas, Deputy Director of DPWES, has confirmed from Covanta that FCPD can utilize the Covanta facility in Alexandria to destroy the backlog of items awaiting destruction. Covanta Alexandria will honor the same terms and conditions its Lorton facility afforded FCPD. DPWES and FCPD staff will coordinate with Covanta Alexandria to work out the logistical details and schedule the destruction date(s) as soon as possible. It is anticipated that the backlog of items can be destroyed by November 1, 2017.

Looking to the future, utilizing another vendor besides Covanta is not feasible. To use another vendor would require transportation of items out of the area and/or across state lines. All transports of items for destruction is done accompanied by armed FCPD escort. Crossing state lines will create unacceptable legal liability and jurisdictional issues for FCPD and the County. A site near Richmond is the next closest disposal vendor. It is not considered either practical or safe to conduct an armed escort for that distance.

The FCPD has specialized requirements for disposal of evidence property controlled in the property room. These requirements entail property incineration in a facility that is within Fairfax County or the Northern Virginia region. As such, the informal collaboration with Covanta, the contractor providing Solid Waste Disposal Services (contract 4400004854), has been successful until the December 2016 fire event. In response to the audit findings, DPMM will formalize the evidence property disposal services as a contract/waste disposal agreement amendment. The Department of Public Works and Environmental Services, Solid Waste Operations will seek to establish an informal agreement with Covanta Alexandria to ensure continuity of operations.

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SECURITY CAMERAS & COVERAGE

Risk Ranking

LOW

OFPA reviewed the security cameras and coverage for the main property room and district locations. No notable items related to the security cameras and coverage were identified. Conversations with management did reveal that, district station property rooms cameras were not networked whereby FCPD staff at the main station could monitor live camera/DVR feed at district locations. While the equipment required for the networking is functionally installed at each district station, FCPD staff informed OFPA that assistance was needed from Department of Information Technology (DIT) and Facilities Management Division (FMD) to complete the setup of the network. OFPA is in concurrence that main and district station camera networking would enhance the FCPD surveillance efforts.

Recommendation

OFPA supports the recommendation whereby FCPD staff collaborate with DIT and FMD staff to network (main and district stations) security cameras. This could enhance the effectiveness of monitoring the activity at the property rooms should any issues arise.

Action Plan

Point of Contact	Target Implementation Date	Email Address
Major Shawn Bennett	September 30, 2017	Shawn.Bennett@FairfaxCounty.gov
Mathew Dowd	<i>(Based on response from FCPD)</i>	Matt.Dowd@FairfaxCounty.gov
Jose Comayagua	June 30, 2018	Jose.Comayagua@FairfaxCounty.gov
	<i>(Based on response from DIT)</i>	

MANAGEMENT RESPONSE:

Networking the network video recorders (NVR) at the various temporary property collection points (TPCP) has been part of this project's plan since inception. To clarify, TPCP is the term used in FCPD policy regarding the handling of property and evidence. It refers to the secure, limited access room at each station or division where most items of property and evidence are initially housed. A project to upgrade and make consistent the TPCP physical plant and its security was initiated several years ago. Many of the locations required capital improvements, additional infrastructure, and property locker installation prior to the installation of the security cameras and NVR's. All other work has been completed and the camera systems are working, but only viewable onsite. FCPD has the viewing software ready for installation on select computers. DIT's assistance is needed to network the locations through the County network so the viewing software can acquire and process their data.

Initial contacts have been made between the Property & Evidence Section and FCPD's IT Bureau and County DIT. The points of contact for each entity have been identified. Coordination of schedules and a

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site visit by DIT has been scheduled. It is anticipated this task will be completed by September 30, 2017.

DIT supports the recommendation for networking the security cameras, and is working with the Police Department and Facilities Management Department to organize the scope and logistics, and implementation plan.

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**SMALL, WOMEN AND MINORITY (S,WaM) VENDORS
AGGREGATE REPORTING PROJECT (PHASE II)**

OVERVIEW AND UPDATE

The results of this study may not highlight all of the risks/exposures, process gaps, revenue enhancements and/or expense reductions which could exist. Items reported are those which could be assessed within the scheduled ***timeframe, and overall organization's data-mining results***. The execution of ***OFPA's studies*** are facilitated through various processes such as; sample selections whereby documents are selected and support documentation is requested for compliance and other testing attributes. There are several types of studies performed by OFPA, e.g.; operational, financial, compliance, internal controls, and etc. To that end, it is important to note; OFPA staff reserves the option to perform a holistic financial and analytical data-mining process on all data for the organization being reviewed where appropriate. This practice is most often employed to perform reviews for highly transactional studies.

In 1995, the BOS adopted a policy for the utilization of Small and Minority Business Enterprises (now known as the Small, Women, and Minority Business program). The intent of the policy is, through outreach and education, to promote County business opportunities within the S,WaM business community. The DPMM is staffed to implement this BOS policy. DPMM also provides staff support to the County's Small Business Commission (SBC). The SBC, a twelve-member body appointed by the BOS, serves to advise and assist the County government to ensure equitable access to business opportunities for S,WaM suppliers. It is an initiative of the SBC to expand and enhance reporting of S,WaM procurement activity, that is, the amount of procurement dollars expended by the County with S,WaM suppliers. DPMM is the central procurement function within the County although this authority is not exclusive. Procurement of architectural, engineering, construction projects, and related construction activities are excluded from the duties of the County Purchasing Agent. It has been the practice of the County to report S,WaM procurement activity only as such procurement was processed through the central procurement department and left capital construction procurement activity excluded and unreported.

As a result of this gap in reporting, OFPA with the assistance of DPMM will endeavor to employ the following remedies to create holistic/complete reporting for S,WaM vendors. This initiative will be executed to address issues related to both, tracking spend and compliance. The compliance review and analysis will focus on due diligence practices employed by procurement outlets utilizing Sole Source and Cooperative Agreement contracting products. The goals OFPA and DPMM have documented for the November 2017 report-out are:

- Aggregate S,WaM reporting inclusive of all procuring outlets spend.
- Standardization of S,WaM classification.
- Extraction of S,WaM Vendor spend data by all procuring outlets.
- Spend and/or count for sole source and cooperative agreements contracting.

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- Disseminate compliance standards for Cooperative Agreement and Sole Source procurements to procuring outlets.
- Frequency for procuring outlets to submit S,WaM spend to DPMM.
- Reporting process for procuring outlets to submit S,WaM spend to DPMM.
- Timetable for roll-out of reporting process for all agencies/departments.

The definitions for each supplier category for County reporting purposes are consistent with the definitions adopted by the Commonwealth of Virginia's Department of Small Business and Supplier Diversity. The Commonwealth classifies suppliers based on the definitions cited in the Code of Virginia, §2.2-4310 (see bullets below). For a business to obtain the S,WaM certification in Virginia, they must submit an application to the state. DPMM staff does not certify businesses as S,WaM vendors, but rather either follows state certifications or allows businesses to self-classify themselves as either a, large vendor or S,WaM vendor. The County does not establish goals for S,WaM business participation as remedial measures may only be implemented after, "a persuasive analysis that documents a statistically significant disparity between the availability and utilization of women-owned and minority-owned businesses, . . ." per the Code of Virginia.

- A small business is defined as a business, independently owned or operated by one or more individuals who are U.S. citizens or legal resident aliens, and together with affiliates, has 250 or fewer employees, or average annual gross receipts of \$10 million or less averaged over the previous three years. One or more of the individual owners shall control both the management and daily business operations of the small business.
- Women-Owned businesses must be; at least 51% owned by one or more women. These women must be U.S. citizens or legal resident aliens. Additionally, for Women-Owned businesses which are corporations, partnerships, limited companies, or other entities, to qualify; one or more women must have at least 51% equity ownership and control management and daily operations.
- Minority-Owned businesses must be; at least 51% owned by one or more minority individuals who are U.S. citizens or legal resident aliens. Additionally, for minority-owned businesses which are corporations, partnerships, limited companies, or other entities, to qualify; one or more minorities must have at least 51% of the equity ownership and control management and daily operations.

The data source is FOCUS spend conducted through the procurement module. The spend data is defined as expenditures processed by the County for goods and services within a fiscal year. DPMM's reported S,WaM data:

- Includes purchase order (PO) spend.
- Excludes procurement card data which is *not* PO spend.

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- Includes spend data from Fairfax County Public Schools (FCPS) Office of Procurement Services which is conducted under the authority of the County Purchasing Agent.
- Excludes S,WaM capital construction procurement activity data from other agencies/departments with procurement authority.

ACCOMPLISHMENTS

OFPA staff has met with DPMM staff on several occasions to discuss the study plan and determine feasible objectives. A survey questionnaire was provided to the attendees at the interdepartmental meeting during the previous quarter as a means to gain an understanding of processes utilized to track spend on S,WaM vendors and any other related information. We obtained the responses to these surveys and compiled the information into a report which can be referenced in **Appendix I**. Further discussions were held with DPMM to determine the most efficient next steps that should be performed based off this information. A data request will be developed including a timeline for the spend on (S,WaM, Sole Source, Cooperative Agreements) which will be disseminated to the agencies/departments with procurement authority. OFPA will utilize this information gathered to develop the aggregate reporting for S,WaM vendor spend for the County. DPMM will continue its reporting to the BOS and Small Business Commission, including the aggregate results of the project.

OFPA also reviewed a sample of 10 DPMM contracts (*five sole source and five cooperative*) to ensure proper due diligence was performed when the County procures these types of contracts. Testing was performed on several attributes and for compliance with County policies. A summary of the testing performed and results are provided on **Appendix J & K**. Like testing will be performed on other procuring outlets utilizing these purchasing products.

OFPA staff has also developed the project management presentation to complement the narrative (reference **Appendix L**). This presentation details what has/will be accomplished over the phased-out quarters. The information listed at this time includes; project flow, milestones, objectives, dates for completion, status of completion, open items, goals of the project, and any other pertinent information deemed to be informative. This list is not exhaustive, as this process moves forward additional items will be added.

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STATUS REPORT ON PRIOR PERIOD RECOMMENDATIONS

IN PROGRESS					
Month/ Year	Study Topic	Recommendation Outline	Target Implementation Date	Department Response	Updated Management Response
November 2016	Accuracy of Information in Grant Module	<p>OFFA recommends that consideration is given to ensuring the presentation of information is consistent on all tabs for each grant.</p> <p>DMB should forward updated instructions to the grants representative for each agency.</p> <p>If feasible with existing staff levels, periodic sample reviews of the grant uploaded information should be reviewed for accuracy.</p>	September 30, 2017 (Updated)	<p>DMB will remind agencies of the various resources and tools at their disposal. This includes training opportunities as well as redistributing the guidelines for maintaining and updating grant master data and steps to take should data fields require updating.</p> <p>In order to remind agencies not to use the data maintained in the master data section of Grants Management module, DMB and DOF will redistribute ATB-020-Reconciliation of Financial Transactions which provides guidance on reconciliation.</p>	<p>Implementation of the recommendations are in process. DMB has provided targeted outreach as it relates to the consistent presentation of information and training. In addition, DMB will be sending updated instructions and a reminder of ATB guidelines as part of the annual budget cycle. The target implementation date for distribution of this information to all agencies who manage grants is no later than September 30.</p>
November 2016	Updated Vendor Certificates of Insurance (DPWES)	<p>OFFA recommends that DPWES work with vendors to obtain updated Certificates of Insurance documents and include them in contract files.</p> <p>Processes should be developed to ensure that these files remain updated.</p>	August 31, 2017 (Updated)	<p>As per DPWES, staff will work with the Project Managers that maintain all contract records/documentation and vendors to receive updated Certificates of Insurance.</p> <p>A tracking log will be developed for each contract to ensure the receipt of current Certificates of Insurance annually.</p> <p>DPWES will review the language in future contracts, informing consultants of their responsibility to forward updated Certificates of Insurance to Fairfax County if and when they expire.</p>	<p>The need to monitor and obtain current Certificates of Insurance (COI) has been reinforced with DPWES Project Managers. COI's are now required as part of the contract record of negotiations. A DPWES COI tracking log was implemented on January 6, 2017. After further evaluation, DPWES determined the complete insurance section wording should be updated (not just COI wording). Coordination with Risk Management and the County Attorney's Office has now been completed. Revised wording is in the process of being incorporated into DPWES professional Services contracts and notifying staff of the revisions.</p>
November 2016	Review of Contracts and Contract Leveraging (DOT)	<p>OFFA, with the concurrence of the County Attorney's Office, recommends a review of procedures for legal review of contract documents and templates in order to maintain consistency with County requirements and practices.</p> <p>We further recommend that this review include an assessment of the process for leveraging off of contracting documents developed by other agencies.</p>	September 30, 2017 (Updated)	<p>As per FDOT, staff concurs with this recommendation and will meet with the County Attorney's Office to develop an approach for implementing the recommendation.</p>	<p>This recommendation was specifically related to Standard project agreements with outside agencies that are utilized on numerous projects. Most common and those cited in the audit were the agreement with Fairfax County Water Authority (FCWA) and the FDOT Engineering Proposal Document, both of which were originally developed by/for DPWES and have been modified/tailored by FCDOT for Transportation projects. The FCWA agreement has recently been reviewed, updated and approved by the County Attorney's office and FCWA. An Action Item is being prepared for Board Approval of the updated agreement and is anticipated to go to the BOS in September 2017. We have coordinated the review and update of the agreement with DPWES. Once approved, the standard project agreement can be utilized by both agencies. The EPD is still under review by the County Attorney's office.</p>

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STATUS REPORT ON PRIOR PERIOD RECOMMENDATIONS (Cont'd)

IN PROGRESS (Cont'd)					
Month/ Year	Study Topic	Recommendation Outline	Target Implementation Date	Department Response	Updated Management Response
June 2016	Completeness of the Accounts Receivable Aging Report	OFPA recommended that the Office of the Sheriff's finance staff explore opportunities to enhance their AR process (e.g. Aged Receivable Management) to better align with No. FFS 436.	9/30/2017 (Updated)	As per The Office of the Sheriff, the A/R report issues have been addressed with the FOCUS user groups and DOF. A revised A/R report has been developed and is currently being worked on by the FOCUS user groups and DOF.	Currently utilizing monthly aging reports and have identified all reconciling issues that need to be adjusted. Waiting for confirmation about the Bad Debt G/L to use from DOF.
June 2016	Tracking/Reporting/Recording of Bad Debt & Accruals	OFPA recommended the Office of the Sheriff's finance staff consider coordinating with DOF to develop procedures to account for bad debts in their AR process.	9/30/2017 (Updated)	The Office of the Sheriff met with DOF in October 2016, and are in the process of setting up a Bad Debt account within their (Office of the Sheriff) budget as well as the corresponding procedures about how and when adjustments to an account will be made.	Waiting confirmation of Bad Debt G/L number to utilize for write-offs from the Agency. This information should be forth coming shortly and the monthly Bad Debt review will be processed.
May 2016	Internal Orders Codes in FOCUS HCM Module for Employee Organizations-Administrative Leave & Periodic Audits - Fairfax County	OFPA recommended communication is made through the proper Fairfax County channels, whereby managers must only approve leave time coded to Administrative Leave (L201 and L204) in HCM. OFPA also recommended DHR develop a procedure which reconciles and monitors audits Employee Organization annual allotments (240 hours).	October 3, 2017 (Updated)	As per DHR, staff has expanded the policies and procedures as necessary that clearly outline areas of accountability, responsibility, reconciliation procedures, and removing any unintended organizational impediments related to compliance. DHR plans to review the changes with the Office of Internal Audit by years end. DHR has an education event planned for December 2016 that will incorporate the changes in policies and procedures to ensure the employees have an understanding of the updates. DHR is still working towards future enhancements and this process will be ongoing. Staff is still developing an optional online training enhancement but it has not been solidified at this time.	Updates and changes have been made to the Personnel/Payroll Administration Policies and Procedures (PPAPP) Memo 39 in regards to Administrative Leave. The proposed changes will be presented at the October 3, 2017 Personnel Committee Meeting (along with other regulation changes) for approval. Included in these changes is the requirement for employee groups to submitting audit documentation to DHR by August 1 for the prior year to ensure the 240 Administrative Leave hours are not exceeded. DHR has established quarterly meetings with employee groups, HR Managers, and Payroll Contacts to discuss relevant information and changes going forward. DHR will continue to train and educate on the proper use of administrative leave codes by employees and approval by managers by coding the correct internal order number (L201 or L204).

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IN PROGRESS (Cont'd)					
Month/ Year	Study Topic	Recommendation Outline	Target Implementation Date	Department Response	Updated Management Response
May 2016	Proper Use of Administrative Leave Codes by Employees & Approval by Managers – Fairfax County	OFFA recommended that DHR redistribute the Administrative Leave Memorandum as well as any other relevant information to all related employees.	October 3, 2017 (Updated)	As per DHR, the Administrative Leave Memorandum and all other relevant information has been revised and posted. Implementation will occur after the January 2017 BOS meeting where it will be discussed with all related employees.	Updates and changes have been made to the Personnel/Payroll Administration Policies and Procedures (PPAPP) Memo 39 in regards to Administrative Leave. The proposed changes will be presented at the October 3, 2017 Personnel Committee Meeting (along with other regulation changes) for approval.
October 2015	Non-Tax Accounts Receivable	OFFA recommended the DTA work with FOCUS Business Support Group to develop complete system-generated AR aging reports using existing resources.	October 31, 2017 (Updated)	As per the DTA, the system that will generate AR aging reports is in the final testing stages with Community Services Board (CSB) and external business system Credible to provide detailed an summary aging reports. The aging reports will provide information for all current and outstanding accounts with unpaid balances.	CSB is in the process of verifying account information on aging reports provided by the external business system Credible. DTA will provide a final review of the summary and detailed aging reports before implementation. Dynaxis the external business system for SACC has generated a detailed aging report template, which is currently being reviewed by DTA and SACC. DTA and SACC will make necessary adjustments and report back to the vendor Dynaxis. These aging reports will provide summary and detailed information for all current and outstanding accounts with unpaid balances.
October 2015	Records Management	OFFA recommended the Archives and Records Management Branch implement a formal compliance review program that accurately reflects the Virginia Public Records Management Manual.	January 31, 2018 (Updated Date)	As per DIT, a Risk Management Compliance Review System has been developed and testing is in progress prior to implementation: 1. Phase one DIT will conduct a Pilot Review of a mid-size agency (Clerk to the Board of Supervisors Volunteered). Original projected date of phase one was 30th May 2016 but due to scheduling conflicts and additional inquiries made by the clerk the adjusted completion date of this phase is 30th November 2016. 2. Phase two is implementation of the system upon successful completion of the Pilot Review but this step has been delayed pending results from the test pilot review. DIT states although a decision is premature, the original thought of four to six compliance reviews per year might need to be adjusted due to current staff levels and the timeframe to complete the audit process.	1. Phase one: Pilot Review of a mid-size agency (Clerk to the Board of Supervisors) was completed in 2017. 2. Phase two: The original goal of four to six compliance reviews per year needs to be adjusted due to normal staff capacity, current vacancies, and, based on the pilot experience, the actual timeframe required to complete the audit process. A more realistic target is two reviews every six months, depending on size and volumes, and staff availability. Based on continuing staff vacancies we propose to begin a full implementation schedule beginning with calendar year 2018.

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STATUS REPORT ON PRIOR PERIOD RECOMMENDATIONS (Cont'd)

IN PROGRESS (Cont'd)					
Month/ Year	Study Topic	Recommendation Outline	Target Implementation Date	Department Response	Updated Management Response
July 2015	Tax Recovery and Collection	<p>OFFPA recommended the DTA have tax auditors review prior periods to ensure Federal Information Processing Standard (FIPS) codes are correct.</p> <p>If the FIPS codes are incorrect efforts should be made by the tax specialists to communicate with the business of what it needed.</p>	January 31, 2018 (Updated)	<p>As per DTA, data entry has been completed for filings that included requested sales tax account information for prior periods.</p> <p>A letter will be sent to accounts in the system with missing sales tax account numbers or FIPS code. The letter has been finalized and is in the process of being reviewed and approved by the new DTA Director. Due to the upcoming BPOOL processing season the letters will not be sent out until afterwards.</p>	<p>DTA continues to research misallocations and enter VTAX tax account numbers and FIPS codes where missing in the current system. We plan to do more testing once the new system comes up to ensure that the information added to current system is converted. New system go live date is now January 2018.</p> <p>In regards to the letter, we are still working on BPOOL processing for this year. We should be done by the end of June. Given that we will be going into a new tax system, we are trying to determine if its best to send letters to all businesses that did not include sales tax accounts numbers on their BPOOL, renewals this year, or delay this until after we go live with the new system and upload the information we get from the letter in the new system.</p>
July 2015	Tax Recovery and Collection	<p>OFFPA recommended that DTA staff should continue efforts to review all filers over a 36 month period, within the statute of limitations for collections.</p> <p>OFFPA recommended that DTA should incorporate use of excel formulas which would match unique identifiers quicker therefore speeding up the review process.</p>	January 31, 2018 (Updated)	<p>As per DTA staff, a matching program has been written in which the BPOOL system will match the Monthly Sales and Use Tax Distribution Report (4D.O) using the sales tax account number and/or federal identification number.</p> <p>DTA is currently in the process of completing the data entry of all the sales tax account numbers or FEIN for all business accounts. When the data entry has been completed DTA plans to test the program to ensure it runs as expected.</p> <p>DTA staff is discussing/preparing how the Business Tax Specialists will incorporate the review of sales tax accounts in their daily workload.</p>	<p>Data entry of sales tax account numbers or FEIN for business accounts is still ongoing. A test run of the matching program was run in our current system and it worked as expected. Those sales tax accounts that did not find a match in the current business system written to a report. The businesses listed on the report is researched by staff to locate a sales tax account number in IRMS and then the information is entered in our tax system. We plan to test this matching program again in the new business system scheduled to go live January 2018.</p> <p>We have completed the review process for the Business Tax Specialists. A system change was made to add BTS Geographical Area Code to each business account.</p>

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IMPLEMENTED					
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March 2017	County-Wide Training Policy	DHR develop and implement a Training Policy which would provide standards and guidelines to be utilized by all County agencies/departments.	June 9, 2017	In response to the recommendation (above) we have drafted a new policy that is general but essentially directs agency staff to consult OD&T on new training initiatives. DHR has created many close connections with our partners in the agency, which we utilize to ensure consistency and standards. Therefore, our intent is to review the policy with the executive staff and once approved utilize our existing communication channels to share the new policy. This includes adding it to the OD&T website; distributing it in the HR Managers meeting; discussing it in the OD&T Community of Practices; and distributing it to all Training Administrators and Coordinators.	As per DHR management, the new Training Policy has been finalized as of June 9th, 2017.
March 2017	Training Aligned with Employee's Position Description	DPS Management develop a memorandum providing guidance on the process of reviewing Employee's course catalog.	May 1, 2017	The Department welcomes the opportunity to develop a memorandum providing guidance on the process to review Employee U's Catalog which will be circulated throughout the agency by May 1, 2017.	Completed
March 2017	Update Vendor Certificates of Insurance	DPM work with vendors to obtain updated Certificates of Liability Insurance documents.	August 31, 2017	Management concurs with the observation and recommendation. Staff is currently in the process of obtaining current certificates of liability insurance which are not in the files. We are also in the process of drafting language regarding certificate updates for inclusion in the contracts as they renew.	This recommendation is now implemented. DPM provided the necessary Certificates of Liability documents that were outstanding.

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IMPLEMENTED (Cont'd)					
Month/ Year	Study Topic	Recommendation Outline	Completed	Department Response	Updated Management Response
March 2017	Insured Entities Recorded on the Certificate	DPMW work with the Insurer to include the County, its elected and appointed officials, officers, boards, commissions, commissioners, agents, and employees as additional insured parties.	August 31, 2017	Management is in the process of liaising with vendors to have contracts updated with the County as an additional insurer. This update is not applicable for all of the County's contracts; to that end, the updates will be made where appropriate.	This recommendation is now implemented. DPMW provided the necessary Certificates of Liability documents that were outstanding to include the new language listing the additional insured parties.
March 2017	Update Vendor Certificates of Insurance	DCCS work with vendors to obtain updated Certificates of Liability Insurance documents.	February 15, 2017	DCCS maintains the Certificates of Liability Insurance on file and has instituted a procedure with timed reminders to ensure that each cable operator submits a new certificate when the current one expires, and to review each certificate for compliance.	Completed
March 2017	Insured Entities Recorded on the Certificate	DCCS work with the Insurer to include the County, its elected and appointed officials, officers, boards, commissions, commissioners, agents, and employees as additional insured parties.	February 16, 2017	DCCS obtained the updated Certificate of Liability Insurance from Comcast Corporation which includes the County of Fairfax as an Additional Insurer.	Completed
March 2017	Approval of Reimbursable Expenses	Fairfax County's Travel Policy clarifying memorandum for reimbursable expenses is circulated to Circuit Court staff.	January 23, 2017	68080: Thank you for this important review, and for helping identify best practices for travel authorization processes. While our agency had understood the County's Travel Policy on General Services Administration (GSA) daily lodging caps to be satisfied by the County's own "Travel Authorization Form," we are glad to begin sending an additional letter any time this fact-pattern presents.	Completed

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IMPLEMENTED (Cont'd)					
Month/ Year	Study Topic	Recommendation Outline	Completed	Department Response	Updated Management Response
November 2016	Updated Vendor Certificates of Insurance (DOT)	<p>OFFA recommends that DOT work with vendors to obtain updated Certificates of Insurance documents and include them in contract files.</p> <p>Processes should be developed to ensure that these files remain updated.</p>	<p>April 2017</p>	<p>As per FCDOT, current versions of all insurance certificates have been obtained.</p> <p>FCDOT concurs with this recommendation and will establish a single person responsible for tracking all insurance policies and ensuring that updated certificates are received prior to the expiration of existing insurance certificates.</p>	<p>FCDOT has added the insurance certificate expiration dates to the Vendor tracking file (i.e. tracking of all contracts with each vendor) with reminders to request updated insurance forms prior to expiration. Management and monitoring of the Vendor files is assigned to a specific individual who sends out notices to the Vendor's requesting updated insurance certificates at least one month prior to expiration. Please note that all contracts were renewed on April 1, 2017, and updated insurance certificates were provided by each vendor.</p>
June 2016	Fixed Assets Management	<p>OFFA recommended that DOF identify missing contracts and populate the repository and/or register.</p> <p>OFFA recommended the Office of the Sheriff communicate with DPSM and DOF to transfer all fixed assets to the Fairfax County fixed asset register.</p> <p>Additionally, the Office of the Sheriff should consistently follow PM No. 12-03 administrative procedures related to the acquisition, transfer, disposal and physical validation of all accountable equipment.</p>	<p>Prior Period</p>	<p>The Office of the Sheriff concurs that all of the assets should be recorded on the Fairfax County fixed asset register.</p> <p>The Office of the Sheriff has now completed the agency policy statement for capital asset management. This policy solidifies implementation of the procedural discussions relating to acquisition, transfer, disposal, and physical validation of all accountable equipment. The policy was discussed with all of the staff involved.</p>	<p>Completed</p>
June 2016	Billing & Collection Procedures	<p>OFFA recommended that the Office of the Sheriff update their Billing and Collection procedures.</p> <p>OFFA recommended the Office of the Sheriff should submit their updated billing and collection plan for all non-tax receivables to DTA for approval. A signed copy of the approval from DTA should be maintained on site.</p>	<p>Prior Period</p>	<p>The Office of the Sheriff concurs that the Finance SOP (SOP 011) needs to continue to be updated to reflect system changes, to include Accounts Receivable using FOCUS guidelines and reconciliation of the monthly AR Aging report.</p> <p>The Office of the Sheriff will continue to work with DOF to correct the AR Aging Report so it will accurately reflect financial data. When the updated AR Aging Report is completed it will be sent to DTA for approval.</p>	<p>Completed</p>

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IMPLEMENTED (Cont'd)				
Month/ Year	Study Topic	Recommendation Outline	Completed	Department Response
June 2016	Account Payment Process / Discounts & Late Payments	<p>OFFA recommended that the Office of the Sheriff's finance staff take advantage of all payment discounts offered by the vendors in compliance with the AP guiding principles of PM No. 12-09.</p> <p>OFFA recommended that the Office of the Sheriff's finance staff should also make payments to vendors in a timely fashion.</p>	<p>Prior Period</p>	<p>As per The Office of the Sheriff, every effort will continue to be made to ensure all discounts available are used. The Office of the Sheriff will continue to explore to see if there is any mechanism that can be used to collect discounts on partial deliveries.</p> <p>Effective immediately the Office of the Sheriff will be date stamping receipt of invoices so an analysis can be conducted as to why payments are late.</p> <p>The Office of the Sheriff staff will continue to work with DOF to see what other factors could be generating late payments.</p>
May 2016	Sub Object Orders Codes or Unique Identifiers in FOCUS for Administrative Leave – Fairfax County Public Schools	<p>OFFA recommended that FCPS adopt a mechanism whereby Administrative Leave codes include unique identifiers in order to track/monitor and audit the time spent by employees.</p> <p>OFFA recommended that FCPS conduct periodic audits to ensure that the allotted time is being utilized.</p>	<p>June 30, 2017</p>	<p>The reconciliation of organization leave has been updated to the sole use of a MyTime report. The report has been reformatted to include the vital information needed to easily and efficiently reconcile organization leave with the ability to run a report on the organization leave index sub-object code.</p> <p>The report allows for reconciliation of the hours charged to the organization leave account by giving the name of the absent employee, the name of the substitute, work dates, and hours worked.</p> <p>It is important to note that Regulation 4537, Employee Organization Privilege—Leave, is sent with the emails and, in many instances, conversations were had to clarify what organization leave can be used for. The Organizations were also given Regulation 4537 and an updated Employee Organization Leave Request form that demonstrates the selections needed in My Time and in SmartFindExpress for organization leave.</p>

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STATUS REPORT ON PRIOR PERIOD RECOMMENDATIONS (Cont'd)

IMPLEMENTED (Cont'd)					
Month/ Year	Study Topic	Recommendation Outline	Completed	Department Response	Updated Management Response
May 2016	Documentation to Support Dependent Healthcare Eligibility Missing or Illegible	<p>OPFA recommended for the County's records, that DHR staff contact the employees (included in the sample) to obtain the needed documents to determine whether an employee's dependents are eligible or not.</p> <p>Additionally, staff should consider implementing periodic checks/audits of these records to gain reasonable assurance that the County is only incurring premium costs for which we are responsible.</p>	Prior Period	<p>As per DHR staff, all employees (included in the sample) have been contacted and illegible or missing documents have been supplied to support coverage of the employees' eligible dependents for the full period of coverage that was provided.</p> <p>As per DHR staff, currently all dependent additions and required paperwork are "peer reviewed" and initiated by Benefits staff prior to documents being scanned into permanent record.</p>	Completed
February 2016	Risk Management - DPWES Safety & Injury Claims	<p>OPFA recommended the Risk Management Division work with third-party administrator (CorVel) to ensure that there are adequate controls in the claims management system (CareMC) that would prevent medical payments from being issued prior to documented approval.</p>	February 20, 2017	<p>As per Finance, Risk Manager, CorVel is working to develop a system flag that will prevent claims specialists from issuing a medical payment until a compensability note is appropriately documented.</p>	Completed
February 2016	Take-Home Vehicle & Fleet Utilization	<p>OPFA recommended the County update its policies and procedures to support the take-home vehicle program.</p>	August 21, 2017	<p>As per the DVS, Procedural Memorandum No. 10-01 has been revised and is currently being reviewed internally.</p>	<p>The revised policy (PM 10-01 Amendment 2) has been implemented and distributed to the Senior Management Team and all Vehicle Coordinators in the County in August.</p>

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STATUS REPORT ON PRIOR PERIOD RECOMMENDATIONS (Cont'd)

IMPLEMENTED (Cont'd)					
Month/ Year	Study Topic	Recommendation Outline	Completed	Department Response	Updated Management Response
February 2016	Relocation Package Agreement	OPPA recommended DHR develop policies and procedures that govern how Relocation (Service/Repayment) are approved, executed, and retained.	Prior Period	As per DHR staff, a Moving and Relocation Policy has been finalized effective 8 th March 2016. The policy is posted on the Fairfax County Website with the other policies. (http://fairfaxnet.fairfaxcounty.gov/Dept/DHR/Admin/PROMEMS/58.pdf).	Completed
February 2016	Relocation Package Agreement- Coordination Between Department for IRS Reporting	OPPA recommended that management review the process for IRS reporting and imputing taxable income to identify the process gaps.	Prior Period	As per DHR staff, a Moving and Relocation Policy has been finalized effective 8 th March 2016. DHR centralized the management of the relocation agreements to prevent problems with agencies paying for items that should be reported by the IRS.	Completed
February 2016	FOCUS Accounts Payable Module	OPPA recommended that DOF develop specific policies and procedures that cover the validation and reconciliation of accounts payable data interfaces between the external systems and FOCUS.	Prior Period	As per DOF, staff worked with FBSG and OD&T to develop/update written processing procedures and it is located in uPerform to serve as a FOCUS resource tool for all county staff. In addition, we had information about this placed in the latest in FOCUS publication that went out last week (http://fairfaxnet.fairfaxcounty.gov/Dept/County/FOCUS/Agency%20Documents/infocusUS%202016/infocus%20October%202016.pdf#search=infocus). We also have an announcement on our FairfaxNet site (http://fairfaxnet.fairfaxcounty.gov/Dept/DOF/Pages/default.aspx).	Completed

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STATUS REPORT ON PRIOR PERIOD RECOMMENDATIONS (Cont'd)

IMPLEMENTED (Cont'd)					
Month/ Year	Study Topic	Recommendation Outline	Completed	Department Response	Updated Management Response
February 2016	Take-Home Vehicle & Fleet Utilization	OFPA recommended DVS should consider updating the policies and procedures relating to low-mileage vehicles to include a review of the same type of vehicle appearing on the low-mileage report in alternative years.	Prior Period	As per DVS, staff concludes that the Fleet Utilization Management Committee (FUMC) reviews a low-mileage history chart for the entire fleet sorted by department and prior low-mileage reports for departments with vehicles on the low-mileage list.	Completed
May 2015	Library Departmental Gift Fund	OFPA recommended a procedure and the adoption of these procedures of "On-going Book Sale" funds should be implemented. All relevant electronic data should be updated to ensure the most current information is available for the constituents and the Friends Organizations.	December 14, 2016 (Updated Date)	As per the Library, Deputy Director, The Library Board of Trustees' decision to implement the recommendations re: developing and adopting procedures for "On-going Book Sales" has been deferred at the Wednesday (9th November 2016) meeting. These recommendations will be revisited at the Wednesday (14th December 2016) meeting. FCPL will provide OFPA with updated information after that meeting.	This recommendation has been implemented. The Library Board of Trustees adopted an updated policy regarding the split of funds from on-going book sales at their December 14th, 2016 meeting. The updated policy can be found on their public website.
May 2015	Library Departmental Gift Fund	OFPA recommended that decisions regarding the reported discrepancy in the agreed upon 50% revenue share for On-going Book Sales are reviewed and approved by the appropriate authorities prior to an agreement being made. OFPA also recommended that documentation for this approval is properly retained as support in accordance with the County's record retention policy.	December 14, 2016 (Updated Date)	As per the Library, Deputy Director, The Library Board of Trustees' decision to implement the recommendations regarding decisions regarding the agreed upon 50% revenue share for "On-going Book Sales" has been deferred at the Wednesday (9th November 2016) meeting. These recommendations will be revisited at the Wednesday (14th December 2016) meeting. FCPL will provide OFPA with updated information after that meeting.	This recommendation has been implemented. The Library Board of Trustees reviewed the documentation and discussed this topic at the July 13th, September 14th, October 12th, November 9th, and December 14th 2016 meetings.
June 2014	Housing Cash Proffers (Remaining Balance)	OFPA recommended HCD work with DOF to develop written procedures that address accounting practices directly related to housing cash proffers.	June 30, 2017	As per Housing and Community Development, Director of Finance, HCD has developed an accounting mechanism to track cash proffers and have a new policy procedure. This policy is currently under review with the Deputy Director of Finance. HCD will provide OFPA with updated information after review.	As per HCD management, the Housing Cash Proffer Fund Policy has been approved and implemented as of June 2017.

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STATUS REPORT ON PRIOR PERIOD RECOMMENDATIONS (Cont'd)

Implementation Not Started					
Month/ Year	Study Topic	Recommendation Outline	Target Implementation Date	Department Response	Updated Management Response
June 2017	Commingle Construction Financing Instruments	<p>OFPA recommends LDS endeavor to enhance processes whereby the original recording (in the G/L and agency internal tracking) of construction financing instruments reflect the correct posting. Processes should be employee to review misclassification and controls put in place to eliminate input errors. This process has been discussed and reviewed with DOF. DOF concurs with this recommendation.</p>	July 1, 2017	<p>LDS is committed to correctly posting transactions when the original recording is made. Misclassifications are corrected when discovered during a reconciliation process. Procedures will be revised as appropriate with the goal of strengthening internal controls. Policies have been developed to clearly distinguish profifers from future construction types of transactions.</p>	<p>OFPA will follow-up on this recommendation in the next status update.</p>
June 2017	LDS Aged Future Construction Escrow Balances	<p>OFPA staff recommends that LDS staff review and validate the aged future construction escrow balances presented by OFPA during this study. LDS should analyze these items to determine whether they may support projects or programs. Upon completion, efforts should be made to work with DOF or other appropriate agency to reverse the entries and/or release unsupported funds as appropriate. As this process may address management accounting issues only, additional consideration must be given to whether funds may be used on other projects or whether they must be returned and/or escheated. The County Attorney will advise LDS related to the use of funds and other issues which impact escrows as County staff execute a review and clean-up process. OFPA recommends that LDS staff engage DOF staff to facilitate the review and clean-up process in accordance with the County Attorney's advice, if needed.</p>	January 1, 2018	<p>In consultation with the County Attorney's Office, LDS will establish an internal procedure for managing Future Construction balances. Subsequent to that, a plan of action to carry out that policy will be created and monitored by LDS management. The oldest aged construction balances will be handled first, working towards less aged construction balances.</p>	<p>OFPA will follow-up on this recommendation in the next status update.</p>

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STATUS REPORT ON PRIOR PERIOD RECOMMENDATIONS (Cont'd)

Implementation Not Started (Cont'd)					
Month/ Year	Study Topic	Recommendation Outline	Target Implementation Date	Department Response	Updated Management Response
June 2017	Aged Bond and Conservation Escrow Balances	<p>OFPA staff recommends that LDS staff review and validate the aged bond and conservation escrow balances presented by OFPA during this study. LDS should analyze these items to determine whether they may support projects or programs. Upon completion, efforts should be made to work with DOF or other appropriate agency to reverse the entries and/or release unsupported funds as appropriate. As this process may address management accounting issues only, additional consideration must be given to whether funds may be used on other projects or whether they must be returned and/or escheated. The County Attorney will advise LDS related to the use of funds, and other issues which impact escrows as County staff execute a review and clean-up process. OFPA recommends that LDS staff engage DOF staff to facilitate the review and cleanup process in accordance with the County Attorney's advice, if needed.</p>	July 1, 2018	<p>LDS and the County Attorney's Office will establish a Fairfax County internal procedure for managing Bond and Conservation Escrow balances. Subsequent to that, a plan of action to carry out that policy will be created and monitored by LDS management. The oldest aged construction balances will be handled first, working towards less aged construction balances.</p>	<p>OFPA will follow-up on this recommendation in the next status update.</p>
June 2017	Aged Escrows Management/Oversight	<p>OFPA staff recommends that LDS staff develop and implement a process whereby aged escrow balances that remain on the County's books are reviewed (based on a timeframe as deemed appropriate by LDS management, e.g., every three years) to identify whether the funds can be utilized as earmarked, deployed to other projects, returned to the developer, and/or escheated, as appropriate. This initiative should assist staff in reducing the number and amount of aged balances ongoing.</p>	July 1, 2019	<p>LDS is committed to review aged escrow balances, beginning with the oldest balances and working towards the more recent balances with respect to future construction and conservation escrows (bonds do not have a similar timeframe). LDS will work from July 1, 2018, and complete its review by July 1, 2019, leaving only the most recent 15 years as outstanding.</p>	<p>OFPA will follow-up on this recommendation in the next status update.</p>

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STATUS REPORT ON PRIOR PERIOD RECOMMENDATIONS (Cont'd)

Implementation Not Started (Cont'd)					
Month/ Year	Study Topic	Recommendation Outline	Target Implementation Date	Department Response	Updated Management Response
June 2017	LDS Unused Aged Cash Proffer Balances	<p>OFPA staff recommends that LDS staff review and validate the aged cash proffer balances presented by OFPA during this study. LDS should analyze these items to determine whether they may be used to support projects or programs. Upon completion, efforts should be made to work with the DOF or other appropriate agencies to reverse the entries and/or release unsupported funds as appropriate. As this process may address management accounting issues only, additional consideration must be given to whether these funds may be used on other projects or whether they must be returned and/or escheated. The County Attorney will advise LDS related to the use of funds, and other issues which impact proffers as County staff execute a review and clean-up process. OFPA recommends that LDS staff engage DOF staff to facilitate the review and clean-up process in accordance with the County Attorney's advice, if needed.</p>	January 1, 2018	<p>LDS is working closely with the County Attorney's Office to prepare and implement a review process to resolve current and future aged proffer balances in accordance with applicable law. LDS concurs that aged cash proffers should be resolved promptly in a responsible, legal manner. LDS notes that some less aged proffers may be planned for use. After LDS finalizes a policy and procedure in consultation with the County Attorney's Office, work will begin from the oldest balances to the newest.</p>	<p>OFPA will follow-up on this recommendation in the next status update.</p>
June 2017	LDS Aged Cash Proffers Management/ Oversight	<p>OFPA staff recommends that LDS staff develop and implement a process whereby aged cash proffers balances that remain on the County's books are reviewed (based on a timeframe as deemed appropriate by LDS management, e.g. every three years) to identify whether the funds can be utilized as set forth in the proffer language, deployed to other projects, returned to the developer or other payor, and/or escheated, as appropriate. This initiative should assist staff in reducing the number and amount of aged balances on-going.</p>	January 1, 2018	<p>LDS will implement a Standard Operating Procedure that will evaluate and begin the process of clearing funds from County accounts that are more than 15 years old, as appropriate. A work plan will be established that will annually identify cash proffers that are greater than 15 years old (as of January 1st of each year) with the goal to determine the outcome of each aged cash proffer.</p>	<p>OFPA will follow-up on this recommendation in the next status update.</p>
June 2017	Cash Proffer Internal Tracking	<p>OFPA recommends that efforts be made to complete cash proffer receipt dates on the internal tracking spreadsheet utilized by FCPA for management and oversight of these items. OFPA's review of this tracking spreadsheet provided by FCPA revealed 80 aged items. The total Remaining Balances for these items was \$2,539,345. As this information was obtained by a review after the receipt of the missing dates on the spreadsheet, OFPA asserts this information is critical to the tracking and oversight of these items.</p>	June 30, 2018	<p>The Park Authority (FCPA) will work closely with the Office of the County Attorney (OCA) to determine how best to utilize balances. The FCPA's existing Standard Operating Procedure on Proffers (SOP) will be reviewed and a process will be in place by the end of FY 2018 to resolve outstanding balances.</p>	<p>OFPA will follow-up on this recommendation in the next status update.</p>

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STATUS REPORT ON PRIOR PERIOD RECOMMENDATIONS (Cont'd)

Implementation Not Started (Cont'd)					
Month/ Year	Study Topic	Recommendation Outline	Target Implementation Date	Department Response	Updated Management Response
June 2017	Cash Proffers Close-Out Procedures	We recommend FCPA staff collaborate with DOF to develop a close-out process for cash proffers and update the FCPA Proffer Processing Procedures with this information. This process would ensure that cash proffers are closed-out both on the FCPA internal tracking spreadsheet and in FOCUS. Additionally, this process will assure no future disbursements from these cash proffers accounts can occur.	December 31, 2017	The FCPA will enhance its current proffer procedures to clearly define the close out process and will work closely with DOF to include their procedural recommendations. The FCPA will enhance its recording of proffers and spreadsheet tracking to show the full use of that proffer only. When these residual balances were incurred, staff was planning to apply other appropriate proffer funds that had been received and that were not restricted for use for any one project. Applicants in rezoning sometimes choose to proffer cash contributions to public parks and recreation facilities generally for the community with no geographic restriction or identification of a specific project. In the future, the residual balances, if any, will be shown against the account of another appropriate cash proffer. These accounting and procedures changes will be implemented by December 31, 2017.	OFPA will follow-up on this recommendation in the next status update.
June 2017	FCPA Aged Cash Proffer Balances	OFPA staff recommends that FCPA staff review and validate the aged cash proffers balances presented by OFPA during this study. FCPA should analyze these items to determine whether they may be used to support projects or programs. Upon completion, efforts should be made to work with DOF or appropriate agencies to reverse the entries and/or release unsupported funds as appropriate. As this process may address management accounting issues only, additional consideration must be given to whether these funds may be used on other projects or whether they must be returned and/or escheated. The County Attorney will advise FCPA related to the use of funds and other issues which impact proffers as County staff execute a review and clean-up process. OFPA recommends that FCPA staff engage DOF staff to facilitate the review and clean-up process in accordance with the County Attorney's advice, if needed.	June 30, 2018	The FCPA will review and enhance its SOP and actively consult with DOF and OCA on appropriate utilization of cash proffers. The FCPA SOP will be reviewed and revised by the end of FY 2018 to ensure cash proffers are properly utilized.	OFPA will follow-up on this recommendation in the next status update.
June 2017	FCPA Aged Cash Proffers Management/Oversight	OFPA staff recommends that FCPA staff develop and implement a process whereby aged cash proffers balances that remain on the County's books are reviewed (based on a timeframe as deemed appropriate by FCPA management, e.g., every three years) to identify whether the funds can be utilized as set forth in the proffer language, deployed to other projects, returned to the developer or other payor, and/or escheated, as appropriate. This initiative should assist staff in reducing the number and amount of aged balances on-going.	June 30, 2018	The FCPA will review and enhance its cash proffer SOP by the end of FY 2018 to address the aged cash proffers. Many of the FCPA cash proffers have an identified and planned use, and FCPA will revisit those uses to ensure they're appropriate and consult with the OCA for advice and support for appropriate utilization.	OFPA will follow-up on this recommendation in the next status update.

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STATUS REPORT ON PRIOR PERIOD RECOMMENDATIONS (Cont'd)

Implementation Not Started (Cont'd)					
Month/ Year	Study Topic	Recommendation Outline	Target Implementation Date	Department Response	Updated Management Response
June 2017	Review of Consulting Accountants Contract	<p>OFPA recommends that the new engagement letter/contract include language whereby re-computation documents are provided to DCCS to assist them in reverse engineering the analysis to enhance the knowledge transfer process. We also recommend that DCCS staff work with counsel to develop and include knowledge transfer language in that engagement letter/contract. As this area of expertise resides with counsel, we acquiesce to counsel's determination as to which document this language should be included.</p>	December 29, 2017	DCCS concurs with OFPA's recommendation to work with OCA to develop and include knowledge transfer language in the next consultant contract by the target implementation date.	OFPA will follow-up on this recommendation in the next status update.
March 2017	Oversight of Fund Manager Fees	<p>Validation of management and other fees is performed and request the fund managers remit all supporting documentation for assessed fund expenses.</p>	July 1, 2019	<p>RAA will enhance the existing fee based reconciliation process to include a more complex analysis of commingled fund fees through the use of software and / or applications designed to forecast expected charges based on fund data. We will ask that all fund managers deliver the data required for such analysis in a systematic way and with as much transparency as their infrastructure will allow. RAA will review forecasted charges against actual charges and address and remedy variances as soon as they are discovered. RAA will also review existing documentation of contractual charges for all fund managers in order to properly structure a forecast model for analysis. Based on the efforts already taken in this endeavor, RAA will execute the enhanced fee reconciliation for all funds July 1, 2018. RAA anticipates milestones every six months, beginning with systematic data delivery from fund managers coinciding with internal infrastructure design and deployment. There will be continuous validation on a sample basis until all funds have been integrated into the new process, and ultimately, the July 1st, 2019 deployment of the enhancement.</p> <p>Separately, Staff is exploring working with an external consultant to conduct a thorough analysis annually of a handful of commingled funds' audited financial statements. The goal would be to confirm management and incentive fees paid by the fund to the general partner, monitor the level of assets that the general partner redeems from the fund (if any), monitor the level of assets of the limited partnership itself, calculate fund expense ratios (on a best efforts basis), monitor instrument liquidity and monitor potential strategic investments made by the fund.</p>	OFPA will follow-up on this recommendation in the next status update.

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Implementation Not Started (Cont'd)					
Month/ Year	Study Topic	Recommendation Outline	Target Implementation Date	Department Response	Updated Management Response
March 2017	Review of Contracts by External/Internal Counsel	Liaise with the procured external counsel (when on-boarded) to develop a process whereby reviews of fund manager contracts are performed for future and existing contracts.	December 31, 2017	RAA's design of a complete and comprehensive strategic partnership risk mitigation process is underway. Legal review of new and existing contracts is a critical step in the on-boarding of fund managers as well as the review of those already utilized. RAA concurs with OFPA's recommendation and assessment and will work with the County Attorney's Office to procure external counsel by the calendar year end 2017, if not sooner. Once procured, RAA and legal counsel will build a thorough and comprehensive process of legal structure analysis, indemnification and all pertinent fiduciary constructs for investing with care.	OFPA will follow-up on this recommendation in the next status update.
March 2017	BNY Mellon Transaction Report That Details Transactions By Category	Liaise with the Custodian bank BNY Mellon to gain better transparency on the Transaction Detail Reports and to work with the external fund managers to submit accurate date to populate these reports.	July 1, 2018	RAA has already instructed Mellon how to change the way they are posting certain items like share redemptions that reflect the payment of management fees. RAA will request that Mellon modify existing methods of transaction posting (to the best of their ability) and will supplement the custodian's reports with additional detail, when possible. RAA will also continue to monitor and reconcile the custodian and fund manager data and action variances, with a target date of July 1st, 2018 for more robust and prolific reporting by the custodian and reconciliation process by RAA.	OFPA will follow-up on this recommendation in the next status update.
March 2017	Timekeeping Controls	Efforts should be made to adequately segregate process of approval and data entry for FCPA staff's time.	August 31, 2017	Management has issued memorandums in the past requesting that staff comply with the initiative of entering and approving time worked. FCPA also has over 20 FOCUS Timekeepers that are able to enter employee's time; this list has been circulated to FCPA supervisors and managers as a resource. Given the continued infractions, FCPA will recirculate this directive. If feasible at the existing staff levels, consideration will be made to perform quarterly reconciliations of source documentation and data entry on a sample basis. Additionally, this issue was discussed with the FCPA leadership team so that they may monitor and reinforce the need for separation of duties.	OFPA will follow-up on this recommendation in the next status update.

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APPENDICES

APPENDIX A

Board Agenda Item
September 22, 2015
ACTION -11

Allocation of Tysons Road Fund Revenues to Projects, and Allocation of Tysons Service District Revenues for Design of Projects in the Tysons Funding Plan. (Dranesville, Hunter Mill, and Providence Districts)

ISSUE:

The Department of Transportation is seeking Board approval to allocate Tysons Road Fund revenues to several new projects, and approval to use Tysons Transportation Service District revenues for the design of several transportation projects in the Tysons Funding Plan.

RECOMMENDATION:

The County Executive recommends that the Board of Supervisors approve:

- 1) The attached list of projects and their funding allocations (Attachment 1) from the Tysons Road Fund; and
- 2) The use of Tysons Transportation Service District revenues for the design of several Tysons-wide Roadway projects in the Tysons Funding Plan (Attachment

TIMING:

Board action is requested on September 22, 2015, to allow the projects to move forward with implementation.

BACKGROUND:

Tysons Road Fund

The Tysons-Wide Road Fund and Tysons Grid of Streets Fund created dedicated revenue to assist with implementing transportation improvements included in Table 7 of the comprehensive plan amendment for Tysons approved by the Board in June 2010. However, the Consolidation Traffic Impact Analysis (CTIA) for Tysons also identified several other transportation improvements that are needed to support future growth in Tysons that is enabled by the Tysons Comprehensive Plan amendment. These projects were not included in the Tysons Funding Plan, however, they are moving into design. As a result, staff recommends using funding from the Tysons Road Fund to support design and partial right-of-way for these projects. In addition, the cost estimate for the Jones Branch Connector project has increased. Although this project is listed in Table 7 as a Tysons-wide Roadway improvement and is eligible for funding from the Tysons-Wide Road Fund, to date the Tysons-Wide Road Fund has not collected enough funding to cover the funding gap on the Jones Branch Connector. The following provides a summary of the projects in Attachment 1, and the recommended allocation for which staff seeks Board approval:

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Route 123 "Superstreets" Phase 1	\$3,000,000
Route 123 / Route 7 Interchange	5,000,000
Cleveland Ramps	2,000,000
Jones Branch Connector	7,200,000
Total	\$17,200,000

Tysons-Wide Roadway Projects

On January 8, 2013, the Board of Supervisors approved the creation of a service district in Tysons that would support transportation projects in the Tysons Funding Plan, including transportation projects in the funding plan referred to as Tysons-wide Roadway projects. Collectively, these projects are designed to improve traffic flow into and within Tysons. Tysons-wide Roadway projects are included in Table 7 of the County's Comprehensive Plan for transportation.

The first of these projects scheduled for implementation is the Jones Branch Connector (JBC), which is currently in design. Construction is estimated to begin in late 2016, and be completed in 2018. The Tysons Funding Plan has three additional projects scheduled to begin implementation of the Preliminary Engineering (PE)/Design phase in FY 2016.

The Tysons Transportation Service District has collected approximately \$7.3 million through FY 2015, with 10 percent, or approximately \$730,000, being set aside for a debt service reserve as part of a future bond sale. The remaining \$6.55 million in cash can be applied to project implementation. Staff requests Board approval to use service district revenues for PE and design for the following projects in the amounts shown below:

Route 7 Widening (Route 123 to I-495)	\$2,200,000
Route 123 Widening (Old Courthouse Road to Route 7)	2,250,000
Route 123 Widening (Route 7 to I-495)	2,000,000
Total	\$6,450,000

Part of the charge of the Tysons Transportation Service District Advisory Board is to provide feedback on staff proposed uses of service district revenues, and advise the Board on the use of service district revenues. In spring 2015, staff met with the advisory board and recommended advancing the projects shown above with service district revenues. The advisory board approved staff's recommendation.

FISCAL IMPACT:

The \$17.2 million requested from the Tysons Road Fund is available in project 2G40-035, Tysons Corner Developer Contributions in Fund 30040 (Contributed Roadway Improvements), and will immediately be allocated to projects upon approval. There is no impact to the General Fund and no positions are created by this funding request. Funds for use on the Tysons-wide Roadway projects, in the amount of \$6.45 million, are

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available in Fund 40180 (Tysons Service District). There is no impact to the General Fund and no positions are created by this funding request.

ENCLOSED DOCUMENTS:

Attachment 1: List of Recommended Projects for Tysons Road Fund Revenues

Attachment 2: List of Recommended Projects for Tysons Service District Revenues

STAFF:

Robert A. Stalzer, Deputy County Executive

Joe Mondoro, Acting Chief Financial Officer

Tom Biesiadny, Director, Fairfax County Department of Transportation (FCDOT)

Todd Wigglesworth, Acting Chief, Coordination and Funding Division, FCDOT

Ray Johnson, Transportation Planner III, FCDOT

Kenneth Kanownik, Transportation Planner II, FCDOT

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List of Recommended Projects for Tysons Road Fund Revenues

PROJECT	PROJECT DESCRIPTION	PRELIMINARY COST ESTIMATES	REQUESTED FUNDING
Route 123 "Superstreets" Outside/Inside the Beltway	This project implements a Restricted Crossing U-turn (Superstreet) design concept along Route 123 between International Drive and I-495. This concept would restrict certain left turn movements at intersections and allow for U-turns along Chain Bridge Road to facilitate these movements. The design incorporates 10 foot shared use pathways along the corridor. Funding will be used to fund the analysis and design for the Route 123 Superstreet segments outside the Beltway and also support the future preliminary engineering related efforts for the segments inside the Beltway. Funding will also be used to assess how the segments outside and inside the Beltway are to be implemented (i.e consecutively, or in parallel).	\$34,000,000	\$3,000,000
Route 123 / Route 7 Interchange	This project consists of reconstructing the interchange of Route 123 & Route 7 to improve operation and safety for all travel modes. Various design concepts are under consideration which incorporate shared use pathways and shared use lanes. Funding will be used to analysis design concepts with input from stakeholders, finalize a preferred concept and begin design work.	\$52,000,000	\$5,000,000
Cleveland Ramps	This project consists of modifying the existing interchange of the Dulles Connector Road with Dolley Madison Boulevard. Modification includes constructing a new divided Collector Distributor road along the existing eastbound Dulles Connector Road, and also facilitating access to Scotts Crossing Road. The project will include construction of a new bridge over Dolley Madison Boulevard, widening the existing bridge over Chain Bridge Road, and other bridge structures as needed to accommodate the realigned ramps. The eastbound Dulles Toll Road ramps will be reconstructed to align with a new two-way road to connect the proposed southbound exit ramp to future development (east of Dulles Connector Road and north of Dolley Madison) and existing Dolley Madison Boulevard.	\$80,000,000	\$2,000,000
Jones Branch Connector	The Jones Branch Connector will provide an alternative route between Tysons East (Route 123) and West (Jones Branch Drive), bypassing the I-495/Route 123 Interchange. The proposed connection is anticipated to improve the operations along the adjacent road systems. Currently the existing Jones Branch Connector carries traffic between Jones Branch Drive and the I-495 Express Lanes ramps. This project will also provide improved access to the I-495 Express Lanes from the east side of Tysons.	\$56,000,000	\$7,200,000

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APPENDIX A (Cont'd)

List of Recommended Projects for Tysons Service District Revenues

PROJECT	PROJECT DESCRIPTION	UPDATED COST ESTIMATES	REQUESTED FUNDING
Route 7 Widening (Route 123 to I-495)	Arterial widening. Widening Route 7 from Route 123 to I-495.	\$22,500,000	\$2,200,000
Route 123 Widening (Old Courthouse Road to Route 7)	Arterial widening. Widening Route 123 from 4 to 6 lanes between Route 7 and Old Courthouse Road.	\$22,750,000	\$2,250,000
Route 123 Widening (Route 7 to I-495)	Arterial widening. Widening Route 123 to 8 lanes between Route 7 and I-495.	\$46,000,000	\$2,000,000

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APPENDIX B

Board Agenda Item
October 18, 2016
ACTION – 5

Allocation of Tysons Grid of Streets Project Funds to the Design of Lincoln Street
(Providence District)

ISSUE:

The Department of Transportation is seeking Board approval to allocate \$1.2 million in Tysons Grid of Street project funds to design Lincoln Street.

RECOMMENDATION:

The County Executive recommends that the Board of Supervisors approve the use of \$1.2 million Grid of Streets project funds for the design of Lincoln Street.

TIMING:

Board action is requested on October 18, 2016, to allow staff to begin the design work.

BACKGROUND:

Lincoln Street is a proposed street on the Tysons Grid of Streets map that connects Route 123 to Magarity Road. It is intersected by existing Old Meadow Road as well as three other future local streets. The portion of Lincoln Street from Old Meadow Road to Magarity Road currently has no proffers associated with the construction of the road, and none are expected in the near-medium future. Lincoln Street serves an important role, moving traffic from the existing and approved developments along Old Meadow Road (such as The Regency, The Encore, The Highland District, etc.) to Magarity Road, see Attachment 1 (map). The only other alternatives for traffic to disperse are onto Route 123, or a circuitous route to Magarity Road by way of Anderson Road.

FISCAL IMPACT:

The \$1.2 million requested from the Tysons Grid of Streets project funds is available in project 2G40-057-000, Tysons Grid of Streets Developer Contributions in Fund 30040, Contributed Roadway Improvements. There is no impact to the General Fund, and no positions are created by this funding request.

ENCLOSED DOCUMENTS:

Attachment 1: Map of Lincoln Street

STAFF:

Robert A. Stalzer, Deputy County Executive
Tom Biesiadny, Director, Fairfax County Department of Transportation (FCDOT)
Todd Wigglesworth, Chief, Coordination and Funding Division, FCDOT
Karyn Moreland, Chief, Capital Projects Section, FCDOT
Jeff Hermann, Transportation Planner IV, FCDOT
Ray Johnson, Transportation Planner III, FCDOT
Kenneth Kanownik, Transportation Planner II, FCDOT

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APPENDIX C

SUMMARY OF FCDOT AGED CASH PROFFERS (1973 - 2010) (Based on FCDOT Tracking Data as of 7/20/2017)				
Number of Aged Items Presented to FCDOT For Review	Period Of Aged Items Being Reviewed	Amounts Received	Balances Remaining	Difference
1	1973	\$20,000	\$20,000	\$0
1	1981	\$1,000	\$1,000	\$0
4	1982	\$4,800	\$4,800	\$0
4	1983	\$8,000	\$8,000	\$0
2	1984	\$3,200	\$3,200	\$0
9	1985	\$50,700	\$50,700	\$0
6	1986	\$784,720	\$784,720	\$0
51	1987	\$1,391,998	\$1,391,998	\$0
32	1988	\$3,165,862	\$3,165,862	\$0
26	1989	\$418,553	\$418,553	\$0
9	1990	\$409,928	\$409,928	\$0
8	1991	\$237,385	\$237,385	\$0
10	1992	\$505,199	\$505,199	\$0
20	1993	\$281,073	\$281,073	\$0
23	1994	\$376,939	\$376,939	\$0
39	1995	\$1,014,846	\$1,014,846	\$0
62	1996	\$904,703	\$904,703	\$0
50	1997	\$1,323,208	\$1,323,208	\$0
49	1998	\$2,316,343	\$2,316,343	\$0
72	1999	\$1,489,058	\$1,489,058	\$0
69	2000	\$918,235	\$918,235	\$0
28	2001	\$1,686,561	\$1,686,561	\$0
37	2002	\$2,202,053	\$2,202,053	\$0
43	2003	\$2,932,461	\$2,932,461	\$0
13	2004	\$440,231	\$440,231	\$0
9	2005	\$230,178	\$230,178	\$0
19	2006	\$1,839,136	\$1,839,136	\$0
15	2007	\$1,954,526	\$1,954,526	\$0
6	2008	\$643,067	\$643,067	\$0
2	2009	\$61,100	\$61,100	\$0
4	2010	\$103,673	\$103,673	\$0
723	Total No. Of Aged Cash Proffers			
Aged Proffer Balances Between Years 1973 thru 2010:		\$27,718,737	\$27,718,737	\$0

Note (1): Proffers with Special Agreements and/or Development Conditions were removed from this compilation.

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APPENDIX D

SUMMARY OF FCDOT CASH PROFFER STATUS TRACKING (by YEAR) (Based on FCDOT Tracking Data as of 7/20/2017)					
FCDOT TRACKING SHEET COMPILATION					
No. of Proffers	Report Year	Committed or Other Status Reporting	Amounts Received	Balances Remaining	Difference
1	1973	None	\$20,000	\$20,000	\$0
1	1981	None	\$1,000	\$1,000	\$0
4	1982	None	\$4,800	\$4,800	\$0
4	1983	None	\$8,000	\$8,000	\$0
2	1984	None	\$3,200	\$3,200	\$0
9	1985	None	\$50,700	\$50,700	\$0
6	1986	None	\$784,720	\$784,720	\$0
51	1987	None	\$1,391,998	\$1,391,998	\$0
32	1988	None	\$3,165,862	\$3,165,862	\$0
26	1989	None	\$418,553	\$418,553	\$0
9	1990	None	\$409,928	\$409,928	\$0
8	1991	None	\$237,385	\$237,385	\$0
10	1992	None	\$505,199	\$505,199	\$0
20	1993	None	\$281,073	\$281,073	\$0
23	1994	None	\$376,939	\$376,939	\$0
39	1995	None	\$1,014,846	\$1,014,846	\$0
64	1996	None	\$904,703	\$904,703	\$0
50	1997	None	\$1,323,208	\$1,323,208	\$0
49	1998	None	\$2,316,343	\$2,316,343	\$0
72	1999	None	\$1,489,058	\$1,489,058	\$0
69	2000	None	\$918,235	\$918,235	\$0
28	2001	None	\$1,686,561	\$1,686,561	\$0
37	2002	None	\$2,202,053	\$2,202,053	\$0
43	2003	None	\$2,932,461	\$2,932,461	\$0
13	2004	None	\$440,231	\$440,231	\$0
9	2005	None	\$230,178	\$230,178	\$0
19	2006	None	\$1,839,135	\$1,839,135	\$0
15	2007	None	\$1,954,527	\$1,954,527	\$0
6	2008	None	\$643,067	\$643,067	\$0
2	2009	None	\$61,100	\$61,100	\$0
4	2010	None	\$103,673	\$103,673	\$0
1	2011	None	\$26,150	\$26,150	\$0
5	2012	None	\$91,675	\$91,675	\$0
5	2013	None	\$297,827	\$297,827	\$0
736	Total Proffer Count				
<i>Proffer Balances Between Years 1973 thru 2013:</i>			\$28,134,389	\$28,134,389	\$0

Note (1): Proffers with Special Agreements and/or Development Conditions were removed from this compilation.

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APPENDIX E

MAIN PROPERTY ROOM REVIEW CHECKLIST												
Selected Sample Attributes				Testing Attributes								
Case No. & Bar Code	Date of Record	Location	Value	Compliance w/ Chain of Custody Protocol (Y/N)	Reconciles to Master Inventory File Note (1) & (3)	Items Properly Staged (Y/N) Note (3)	Case Adjudicated (Y/N) Note (2) & (3)	Adjudicate Case Closed (Y/N) Note (2) & (3)	Status of Evidence (Inventory Property)	Compliance / Court's Directions for Property (Y/N) Note (2) & (3)	Evidence Disposed (Y/N)	Disposed Items (If yes, Certs & Docs) = A (If no, inventoried w/ CoC) = B (If no proper support) = C Note (3)
82-3502819	12/16/1982	Money Bin #30	\$238.00	Y	Y	Y	N	N	EVID	N/A	N	B
86-0420002	2/11/1986	Money Bin #30	\$115.89	Y	Y	Y	N	N	EVID	N/A	N	B
98-1190884	4/29/1998	Money Bin #31	\$2,662.00	Y	Y	Y	N	N	EVID	N/A	N	B
99-0440079	2/21/1999	Money Bin #26	\$800.00	Y	Y	Y	N	N	EVID	N/A	N	B
99-1692250	6/18/1999	Money Bin #30	\$4,300.00	Y	Y	Y	N	N	EVID	N/A	N	B
99-9481716	12/14/1999	Money Bin #32	\$50.29	Y	Y	Y	N	N	EVID	N/A	N	B
00-1330374	5/12/2000	Money Bin #32	\$800.00	Y	Y	Y	N	N	EVID	N/A	N	B
00-3640160	9/19/2000	Money Bin #32	\$1,400.00	Y	Y	Y	N	N	EVID	N/A	N	B
01-2020272	1/27/2001	Money Bin #32	\$5,340.00	Y	Y	Y	N	N	EVID	N/A	N	B
02078002430	3/19/2002	Money Bin #32	\$1,000.00	Y	Y	Y	N	N	EVID	N/A	N	B
2227002237	8/15/2002	Money Bin #25	\$11,015.00	Y	Y	Y	N	N	EVID	N/A	N	B
04301000217	10/27/2004	Money Bin #25	\$10,800.00	Y	Y	Y	N	N	EVID	N/A	N	B
05112000138	4/21/2005	Money Bin #29	\$12,955.00	Y	Y	Y	N	N	EVID	N/A	N	B
06009001433	1/6/2006	Money Room Shelf D-14	\$47,919.00	Y	Y	Y	N	N	EVID	N/A	N	B
04016002124	9/28/2006	Money Vault Releasable	\$2,270.00	Y	Y	Y	Y	Y	INV	Y	N	A
481638	6/11/2010	Main Property Room / Money Vault	\$701.00	Y	Y	Y	N	N	EVID	N/A	N	B
481640	6/11/2010	Main Property Room / Money Vault	\$289.57	Y	Y	Y	N	N	EVID	N/A	N	B
558498	3/31/2011	Main Property Room / Money Vault	\$841.00	Y	Y	Y	N	N	EVID	N/A	N	B
610941	10/31/2011	Main Property Room / Money Vault	\$8,850.00	Y	Y	Y	N	N	EVID	N/A	N	B
675817	7/24/2012	Main Property Room / Money Vault	\$4,000.00	Y	Y	Y	N	N	EVID	N/A	N	B
589995	8/4/2011	Main Property Room / Money Vault	\$10,235.00	Y	Y	Y	N	N	EVID	N/A	N	B
596639	9/1/2011	Main Property Room / Money Vault	\$14,829.00	Y	Y	Y	N	N	EVID	N/A	N	B
792093	11/14/2013	Main Property Room / Money Vault	\$4,670.00	Y	Y	Y	N	N	EVID	N/A	N	B
619616	12/5/2011	Main Property Room / Money Vault	\$3,470.00	Y	Y	Y	Y	Y	RELEASED	Y	RELEASED	A
555850	3/21/2011	Main Property Room / Money Vault	\$10,209.00	Y	Y	Y	N	N	EVID	N/A	N	B
620449	12/8/2011	Main Property Room / Money Vault	\$9,500.00	Y	Y	Y	N	N	EVID	N/A	N	B
632129	1/22/2012	Main Property Room / Money Vault	\$10,000.00	Y	Y	Y	Y	Y	EVID	Y	Y	B
543840	01/26/2011	Main Property Room / Money Vault	\$14,920.00	Y	Y	Y	Note 3	Note 3	Note 3	Note 3	N	Note 3
473268	5/11/2010	Main Property Room / Money Vault	\$13,000.00	Y	Y	Y	N	N	EVID	N/A	N	B
473304	5/11/2010	Main Property Room / Money Vault	\$2,578.00	Y	Y	Y	N	N	EVID	N/A	N	B

Note (1): Items tested for existence only, due to the evidential nature of these items. Reconciled to BEAST and LEADS Inventory Systems.
 Note (2): Testing revealed 26 of 30 (or 87%) instances where no data was available regarding the status of the retained court cases.
 The inventoried dates range between 1982 - 2013.
 Note (3): Evidence remains in the inventory although Court Orders have been received.

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APPENDIX F

EQUITABLE SHARING FUND LINE ITEM REVIEW														
EQUITABLE SHARING FUND (ESF) REVENUE TESTING														
Document	Date	Fund Receipt Method	Sub	Revenue	Balance	Case # or Ex #	FOCUS	Ties to Original Source	Ties to FOCUS	Ties to Bank Statement	Ties to Deposit Slip	Amt Incd in Reconciliation	Equitable Sharing Accrue	Wires Pre-Authorized
3400054066	7/29/2015	90006617	432050	\$14,100.85	\$1,479,015.25	13-USP-001206	42186	✓	✓	✓	✓	(2)	✓	N/A
3400100972	10/30/2015	wire-in: 10/27/15	432050	\$22,589.05	\$1,392,800.23	15-DEA-607163	42278	✓	✓	(1)	N/A	(2)	(3)	✓
3400113899	4/28/2016	wire-in: 4/27/16	432050	\$3,316.95	\$1,244,385.66	15-DEA-610143	42461	✓	✓	(1)	N/A	(2)	(3)	✓
3400097815	9/16/2015	wire-in: 9/15/15	432050	\$7,479.36	\$1,487,893.90	15-DEA-607253	42248	✓	✓	(1)	N/A	(2)	(3)	✓
3400108225	2/11/2016	wire-in: 2/9/16	432050	\$3,129.00	\$1,302,899.41	15-USP-001565	42401	✓	✓	(1)	N/A	(2)	(3)	✓
3400056909	8/31/2015	wire-in: 8/26/15	432050	\$5,763.62	\$1,479,804.07	14-DEA-598427	42217	✓	✓	(1)	N/A	(2)	(3)	✓

EQUITABLE SHARE EXPENDITURES TESTING														
Document	Date	Purchased Item Description	Sub	Expenditures	Balance	Case No.	FOCUS	Date Received	Invoice	Vendor	Purchase in Compliance w/ Equitable Sharing Fund Guidelines	Approved Vendor	Tech Review	Expense Properly Approved
8500230272	4/14/2016	Use of Force Training Simulator	566125	\$72,500.00	\$1,415,393.90	515	42461	4/29/2016	1717 11/9/15	TI TRAINING LE LLC Vnd #: 1000031687	✓	✓	✓	✓
8500256278	3/2/2016	SMNR: Leadership in Police Organizations	521080	\$16,280.00	\$1,273,242.41	522	42490	3/22/2016	10021221 5-2/18/16	IACP Vnd #: 1000008891	✓	(4)	✓	✓
8500233207	5/3/2016	Computers for district Stations (Count = 40)	510030	\$44,800.00	\$1,197,884.61	527	42522	6/29/2016	Waiting on Invoice	DELL MARKETING LP Vnd #: 1000000118	✓	✓	✓	✓
8500231555	2/24/2016	SIDE SCAN SONAR	566125	\$34,488.04	\$1,303,960.71	521	42491	5/18/2015	3905609 3/28/16	SAFEWARE INC Vnd #: 1000011775	✓	✓	✓	✓
2200802679	6/20/2016	Computer - laptop (Count = 1)	510030	\$4,894.26	\$1,142,877.85	525	42522	9/21/2016	10214 06/20/16	M-Tech Laptops 1000033150	✓	(4)	✓	✓
8500187632	6/3/2015	FURNITURE	510000	\$203,002.70	\$1,455,870.38	514	42248	9/12/2015	8825028 8/25/15	KNOLL INC Vnd #: 1000011480	✓	✓	✓	✓
8500187620	6/3/2015	FURNITURE	510000	\$111,183.50	\$1,658,873.08	514	42217	8/25/2015	9230492 7/8/15	NATIONAL OFFICE FURNITURE INC Vnd #: 1000000231	✓	✓	✓	✓

Note (1): No Bank Statement provided for wires.
 Note (2): Amounts reconciled in aggregate (2016 ESF Report to FOCUS).
 Note (3): ESF split not provide, could not validate.
 Note (4): Vendor identified in County's Vendor Master File.

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APPENDIX G

Equitable Sharing Fund Reconciliation to FOCUS			
<u>Justice 2015</u>		<u>Treasury 2015</u>	
<i>FOCUS Remaining Bal.</i>	\$1,455,870.00	\$281,111.00	<i>FOCUS Remaining Bal.</i>
<i>FOCUS Encumbrance</i>	\$366,031.20	\$11,101.88	<i>FOCUS Encumbrance</i>
<i>Total FOCUS</i>	\$1,821,901.20	\$292,212.88	<i>Total FOCUS</i>
<i>Certification</i>	(\$1,821,901.58)	(\$292,212.78)	<i>Certification</i>
<i>Recon Total</i>	(\$0.38)	\$0.10	<i>Recon Total</i>
<u>Justice 2016</u>		<u>Treasury 2016</u>	
<i>FOCUS Remaining Bal.</i>	\$1,104,782.00	\$281,900.00	<i>FOCUS Remaining Bal.</i>
<i>FOCUS Encumbrance</i>	\$33,162.25	\$946.07	<i>FOCUS Encumbrance</i>
<i>Total FOCUS</i>	\$1,137,944.25	\$282,846.07	<i>Total FOCUS</i>
<i>Certification</i>	(\$1,137,944.26)	(\$282,846.06)	<i>Certification</i>
<i>Recon Total</i>	(\$0.01)	\$0.01	<i>Recon Total</i>

**Fairfax County
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APPENDIX H

SEIZED VEHICLES ATTRIBUTE / COMPLIANCE TESTING							
Case No.	Asset Forfeiture / Incident Report Documentation Completed/Maintained	Case Adjudicated (Y/N)	Case Closure Date	Compliance / Court's Directions for Property (Y/N)	Inventory Addition/Release Properly Executed	Covered Under Insurance Or Indemnified By County	Other Comments / Notes
2010-0840042	Y	N	N/A	N/A	Y	N/A	AWAITING ADJUDICATED/CLOSURE OF COURT CASE.
2011-3480127	Y	N	N/A	N/A	Y	N/A	AWAITING ADJUDICATED/CLOSURE OF COURT CASE.
2014-3160187	Y	N	N/A	N/A	Y	N/A	AWAITING ADJUDICATED/CLOSURE OF COURT CASE.
2013-1710197	Y	Y	6/10/2015	Y	Reflects as location at RMB (PFAW)	N/A	VEHICLE WAS SOLD IN 2015.
2013-2540258	Y	N/A	N/A	N/A	Y	N/A	RELEASED TO OWNER IN 2014.
2015-1270024	Y	N/A	N/A	N/A	Y	N/A	RELEASED TO OWNER IN 2015.
2015-1460187	Y	N/A	N/A	N/A	Y	N/A	RELEASED TO OWNER 2016.
2017-0440281	Y	N	N/A	N/A	Y	N/A	AWAITING ADJUDICATED/CLOSURE OF COURT CASE.
2016-3020270	Y	N	N/A	N/A	Y	N/A	AWAITING ADJUDICATED/CLOSURE OF COURT CASE.
2016-2630189	Y	N	N/A	N/A	Y	N/A	AWAITING ADJUDICATED/CLOSURE OF COURT CASE.
2016-2660196	Y	N	N/A	N/A	Y	N/A	AWAITING ADJUDICATED/CLOSURE OF COURT CASE.
2017-1770278	Y	N	N/A	N/A	Y	N/A	AWAITING ADJUDICATED/CLOSURE OF COURT CASE.
2016-1770163	Y	Y	4/3/2017	Y	Reflects as location at 3-MCL (PFAW)	Y	COURT CASE ADJUCIATED
2016-2860298	Y	N	N/A	N/A	Y	N/A	AWAITING ADJUDICATED/CLOSURE OF COURT CASE.
2016-3100172	Y	N	N/A	N/A	Y	N/A	AWAITING ADJUDICATED/CLOSURE OF COURT CASE.
2015-1720171	Y	N	N/A	N/A	Y	N/A	AWAITING ADJUDICATED/CLOSURE OF COURT CASE.
2016-0410209	Y	N	N/A	N/A	Y	N/A	AWAITING ADJUDICATED/CLOSURE OF COURT CASE.
2016-3220153	Y	N	N/A	N/A	Y	N/A	AWAITING ADJUDICATED/CLOSURE OF COURT CASE.
2016-1960240	Y	N	N/A	N/A	Y	N/A	AWAITING ADJUDICATED/CLOSURE OF COURT CASE.
2017-1940009	Y	N	N/A	N/A	Y	N/A	AWAITING ADJUDICATED/CLOSURE OF COURT CASE.

PFAW - Pass Further Audit Work / Not a control Issue

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APPENDIX I

S.WaM Reporting By Agency/Department									
Agencies w/ Procurement Authority	Number Authorized Procurement Outlets	S.WaM Classification Tool Utilized (Y/N)	Description Of S.WaM Classification Tool Utilized	Methodology for Tracking S.WaM Data (Agency Responses)	Methodology for Collecting All Procurement Data (Agency Responses)	S.WaM Vendor Reporting (Y/N)	Sole Source Contracts Utilized (Y/N) Note (1)	Cooperative Agreements Utilized (Y/N) Note (2)	Process Utilized to Track Sole Source & Cooperative Agreements Spend (Agency Responses)
Department of Procurement and Material Management	1	Y	DPMM created & utilizes a S.WaM Classification Form. This form must be completed by each procured vendor.	S.WaM spend data is tracked in FOCUS through a classification designation.	Collected through FOCUS.	Y	Y	Y	FOCUS is utilized to track sole source & cooperative agreements spend.
Department of Public Works and Environmental Services	1	Y	DPWES utilizes S.WaM Business Classification Forms (created by DPWES and modeled after DPMM classification form) which are required to be completed by every vendor prior to award.	Only S.WaM classification and not spend is tracked utilizing the DPWES contract registry.	DPWES contract registry is utilized to collect procurement data.	N	Y	Y	Historically, sole source and cooperative contracts have rarely been utilized, none were utilized in 2017.
Fairfax County Park Authority	2	Y	FCPA utilizes a Small and Minority Business Enterprises Statement Form (created by DPWES) which is required as part of the bid submission process.	Purchasing Section: DPMM tracks S.WaM procurement spend through FOCUS. Additionally, FCPA maintains paper originals of completed S.WaM response forms. Planning & Development Division: No spreadsheet or system is utilized to track S.WaM data. They do however maintain paper originals of completed S.WaM response forms.	Purchasing Section: DPMM tracks all procurement spend through FOCUS. Planning & Development Division: No data system and/or spreadsheet is utilized to capture procurement spend (purchase orders). All contracts and purchase orders are captured in FOCUS.	N	Y	Y	Purchasing Section: These types of procurements are performed through DPMM. Planning and Development Division: If utilized, these types of procurements are performed through DPMM.
Department of Housing and Community Development	1	N	No S.WaM Classification Tool is utilized by DHCD. As per DHCD, S.WaM classification is maintained by DPMM.	DPMM compiles DCHD S.WaM spend based on vendor information in FOCUS either when a contract is awarded or PO is issued.	Collected through FOCUS.	N	N	Y	These types of procurement spend is tracked by DPMM through FOCUS, DHCD does not independently track this data.
Department of Transportation	7	Y	FCDOT obtains S.WaM classification information from vendors and has provided this to DPMM for input into FOCUS.	Project Managers maintain an invoice summary spreadsheet which tracks the total spend under each task order. Other FCDOT S.WaM contracts procured are processed through DPMM by the use of PO's, which are captured through the DPMM analysis.	Project Managers maintain an invoice summary spreadsheet utilized to track the contract total spend under each task order. Total spend amounts are not tracked on a yearly basis or by classification unless a Disadvantaged Business Enterprise (DBE) is procured.	N	Y	Y	Project Managers maintain an invoice summary spreadsheet which tracks the total spend under each task order. Total spend amounts are not tracked on a yearly basis or by classification unless a Disadvantaged Business Enterprise (DBE) is procured.
Department of Administration for Human Services	1	N	No S.WaM Classification Tool is utilized by DAHS. As per DAHS, S.WaM classification is maintained by DPMM.	S.WaM procurement data (e.g. vendors, vendor payment information) is captured in FOCUS and gathered by DPMM.	All procurement data (e.g. vendors, vendor payment information) is captured in FOCUS and gathered by DPMM.	N	Y	N	Procurement for these vendors are processed through DPMM.
Fairfax County Public Schools	5	Y	FCPS Office of Administrative Services (OAS) & Office of Design and Construction (D&C) require S.WaM vendors to self-classify during the solicitation process by completing a bid form when submitting an invitation for bid. The vendors utilize State of Virginia S.WaM classifications. OAS and D&C confirm these classifications submitted by the vendors with the State of Virginia. Office of Procurement Services (OPS) utilizes vendor registration data to classify S.WaM information.	FCPS OAS and D&C: Collects S.WaM data in separate databases utilizing Microsoft Access & Excel. Department of Facilities & Transportation Services (FTS): S.WaM data is available through OAS and D&C. Office of Facilities Management (OFM): Reporting is completed by FCPS Office of Procurement Services and already included in DPMM's report-out. OPS: Tracks S.WaM information through FOCUS reporting and Spikes Cawell.	OAS and D&C: Collects S.WaM data utilizing separate databases. All other vendor information is collected via FOCUS. FTS: Reporting is available through OAS and D&C. OFM: Reporting is completed by FCPS Office of Procurement Services and already included in DPMM's report-out. OPS: Collects all procurement data through vendor registration data in FOCUS. This information is included in the report-out by DPMM.	N	Y	Y	FOCUS is utilized to track sole source & cooperative agreements spend.

Note (1): Procurement due diligence analysis presented under separate table.
Note (2): Procurement due diligence analysis presented under separate table.

**Fairfax County
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APPENDIX J

SUMMARY OF COMMENTS/DISCUSSION WITH DPMM		
S, WaM Reporting & Contracting Review		
Justifications For Use Of Contracts	DPMM Contracts Selected For Review	
Notable Items	Discussion	
Insurance Coverage	A review of the vendor insurance documentation revealed (6 of 10) or 60% of the supporting documentation did not include the needed certificate of liability insurance documents.	<p>OFPA Recommends: DPMM obtain and maintain these documents in the appropriate files to support evidence of insurance coverage.</p> <p>Management Response: DPMM is currently reaching out to all contractors selected as part of the review to obtain updated certificates of insurance.</p>
Contract Language Reviewed and Vetted by County Counsel	Based on our review of the contract folders, there was not any documentation referencing if County Counsel reviewed the contract language. <u><i>(Determination must be made if this practice is a requirement as per the Procurement Policy, if not, does it raise to the level of "Best Practices."</i></u>	<p>OFPA Concern: No evidence of contract language review by County Counsel was identified. Further discussions to be held w/ DPMM.</p> <p>Management Response: The Fairfax County Purchasing Resolution requires, "all contracts shall be approved as to form by the County Attorney . . ." DPMM, in collaboration with the Office of the County Attorney (OCA), has created contract templates that need no further review. DPMM will consult with OCA only when other contract terms and conditions are needed for the final agreement.</p>
Contract File Checklist of Required Documents	OFPA noted a lack of continuity of documentation in contract files for similar contracts.	<p>OFPA Consideration: Consideration should be given to creating a checklist file document to ensure file records continuity.</p> <p>Management Response: DPMM internal procedural memorandum (IPM) 12-202 establishes file folder standards for all competitively sourced contracts. DPMM will review the procedure to assess whether it amending the IPM to include standards for contract files established through other permitted processes will improve documentation consistency.</p>
County Provided Service/Contract Requirements to Lead Jurisdiction for Solicitation re: Cooperative Agreement	A review of cooperative contracts revealed (4 of 5) or 80% of the supporting documentation in the contract folders did not appear to include County services/contracts requirements provided to the Lead Jurisdiction.	<p>OFPA Recommends: Insurance should be made that services and other requirements are compiled and forwarded to jurisdictions leading a cooperative agreement of which the County is a participant. Additionally, DPMM should include these compilations and maintain them in the respective contract files to support the County's participation in cooperative agreements led by other jurisdictions, going forward.</p> <p>Management Response: The Code of Virginia distinguishes between two types of cooperative contracts, joint and 'true' cooperative (or piggyback) contracts.</p> <ul style="list-style-type: none"> * A joint cooperative contract is a collaborative effort among jurisdictions where all requirements are reflected discretely in the specification. * A piggyback cooperative exists when a locality 'rides' a competitively sourced agreement established by another public body as provided in the Purchasing Resolution, Article 1, Section 5, "Except for contracts for architectural and engineering services, a public body may purchase from another public body's contract even if it did not participate in the request for proposal or invitation for bid, if the request for proposal or invitation for bid specified that the procurement was being conducted on behalf of other public bodies." <p>The OFPA review included both forms of cooperative contracts. Only one, Unleaded Gasoline, was a joint cooperative and as noted the County's requirements were included in the solicitation issued by Montgomery County, MD on behalf of the Metropolitan Washington Council of Governments. See DPMM Internal Procedural Memorandum 12-217, Use of Cooperative Contracts, for more information. No action required.</p>
Evidence of the County's Participation in the Bid Valuations with Lead Jurisdiction re: Cooperative Agreements	A review of cooperative contracts revealed (4 of 5) or 80% of the supporting documentation in the contract folders did not appear to include the County's participation in the bid evaluations for solicitations with the Lead Jurisdiction.	<p>OFPA Recommends: Insurance should be made that participation in the evaluation of bids received are forwarded to jurisdictions leading a cooperative agreement of which the County is a participant. Additionally, DPMM should include these evaluations and maintain them in the respective contract files to support the County's participation in cooperative agreements led by other jurisdictions, going forward.</p> <p>Management Response: See response above regarding the distinction between types of cooperative contracts (joint vs. piggyback).</p> <p>DPMM reviews all prospective piggyback cooperative contracts in accordance with the best practice published by the National Institute of Governmental Procurement (NIGP), Use of Cooperative Contracts, regarding documentation:</p> <ul style="list-style-type: none"> * Solicitation * Bid tabulation or evaluation with the reason for award * A copy of the winning proposal/bid * A copy of all insurance/bond certificates required by the contract <p>The County conducts due diligence to review the available cooperative contract to assess contract scope, costs, competitive requirements, appropriate terms and conditions, contract term, and the capacity/expertise of the lead public body to conduct the procurement.</p> <p>The OFPA review included both forms of cooperative contract. When the County rides (piggyback) a contract established by another public body, there is no opportunity to participate in the bid evaluation because the decision to ride the contract occurs post-award. See DPMM Internal Procedural Memorandum 12-217, Use of Cooperative Contracts, for more information. No action required.</p>

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APPENDIX K

CONTRACTS REVIEW CHECKLIST											
Justifications For Use Of Contracts	Cooperative Agreements						Sole Source Contracts				
	Body Armor	SAS Software Maintenance Services	Unloaded Gasoline E85 Tank Wagon Deliver	Ford Transit Connect Passenger & Cargovans	Heavy Construction Equipment	Payroll Software Maintenance Services	Emergency Medical Dispatch Program	Online Compliance-Based Software	Collection Overdue Fines Materials	John Deere OEM Parts and Repairs	
Contract Properly Executed & Disseminated To Appropriate Parties	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	
Contract (Notice of Award) Maintained	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	
Contract Acceptance Agreement Maintained / Including Terms	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	
Payment Terms Properly Documented & Maintained	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	
DOF AP Disbursements Reviewed & Maintained	N	N	N	N	N	N	N	N	N	N	
Contract Solicitations Expressly States: [Contract May Be Used By Other Agencies] [If Applicable]	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	
Contract Language Reviewed and Vetted by County Counsel	N	N	N	N	N	N	N	N	N	N	
Contract Documents Properly Authorized and Maintained	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	
Contract File Checklist of Required Documents Detailed in Contract Folder	N	N	N	N	N	N	N	N	N	N	
Service Level (Scope of Work) Agreements Maintained [If Applicable]	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	
Negotiations and Final Contract/Maintained	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	
Insurance Coverage Documents (Properly Executed and Maintained)	N	N	N	N	N	N	N	N	N	N	
Proper Level of Due Diligence Performed & Justification for Use of Contracts from Other Jurisdictions Utilized By Fairfax County	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	
Contract Value Greater Than \$5,000	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	
Contract Value Greater Than \$10,000 (Approved by DPMM Director)	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	
Contracting in Overall Compliance with IPM 12-205 for Attribute Tested	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	
Bid Posting Form Maintained (Certain purchases under \$100,000 are exempted from competition - Please refer to PM 12-19)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Vendor quotes received, properly reviewed, assessed and maintained. [If Applicable]	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	
Sole Source Determination and Finding Form Completed & Maintained	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Sole Source Contracting Performed in Compliance with County Policy	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Fairfax County Leads a Cooperative Contract: Solicitations and Valuation of bids issue in accounting with the County Public Purchasing Rules and Regulations	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	
Fairfax County Follows a Cooperative Contract: County provides service/contract requirements to lead jurisdiction for solicitation to facilitate competitive cooperative bidding for all relative parties. Evidence of the County's participation in the bid valuations for the solicitation maintained.	N	N	Y	N	N	N	N	N	N	N	
Fairfax County's pertinent information included in the draft contract.	Y	N	Y	Y	Y	Y	Y	Y	Y	Y	

Note 1: N/A Was Inserted For Items Not Applicable.
Note 2: Due Diligence Performed by DPMM / Use of Other Jurisdiction's Contract Not Applicable.

**Fairfax County
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APPENDIX L

SWaM Study Phase 2 (September 2017)						
Milestone	Tasks	Start Date	End Date	Agency (s) Completing Task	Percentage Complete	Status
SWaM Kick-Off Meeting	Schedule meeting to include all agencies/departments with procuring authority.	5/25/2017	5/25/2017	OFPA	100%	Complete
	Determine which agencies/departments have data extracted from FOCUS and fed to Spikes Cavell.	5/25/2017	5/25/2017	OFPA	100%	Complete
	Discuss if/how agencies/departments track and record SWaM spend data.	5/25/2017	5/25/2017	OFPA	100%	Complete
	Discuss DPMM's process of tracking/reporting SWaM spend data to other agencies/departments	5/25/2017	5/25/2017	DPMM	100%	Complete
	Discuss the feasibility of developing a standardized tracking/reporting mechanism utilized by all procuring outlets.	5/25/2017	5/25/2017	OFPA	100%	Complete
	Consensus lobbied to stakeholders for all SWaM reporting to be presented by DPMM.	5/25/2017	5/25/2017	OFPA	100%	Complete
Obtain Procurement Processes Utilized By Procuring Outlets	Distribute S,WaM Survey Questionnaire to all agencies/departments with procurement authority to obtain information regarding tracking and maintaining procurement spend.	6/20/2017	6/20/2017	OFPA	100%	Complete
	Develop a report that compiles all the procuring outlets processes to be included in the quarterly report out.	6/20/2017	7/24/2017	OFPA	100%	Complete
	Ensure all procuring outlets are utilizing the Virginia S,WaM Classifications for vendors.	10/2/2017	10/3/2017	OFPA	0%	Outstanding
Cooperative & Sole Source Contracts Review	Select a sample of DPMM cooperative agreements and sole source contracts to review.	7/25/2017	7/25/2017	OFPA	100%	Complete
	Review due diligence performed by DPMM.	8/4/2017	8/4/2017	OFPA	100%	Complete
	Review a sample of these types of contracts for each procuring outlets <i>(if applicable)</i> and test for due diligence.	10/10/2017	10/12/2017	OFPA	0%	Outstanding
	Compile total spend for sole source and cooperative agreements by the County.	9/11/2017	10/13/2017	OFPA/DPMM	0%	Outstanding
Reporting Process Developed	Review compilation report with DPMM detailing processes utilized by the other procuring outlets.	8/25/2017	8/25/2017	OFPA/DPMM	100%	Complete
	Determine the best process to incorporate all S,WaM spend by procuring outlets into a holistic/accurate report.	8/25/2017	8/25/2017	OFPA/DPMM	100%	Complete
	Develop the template for the report-out of S,WaM spend by the County	10/16/2017	10/20/2017	OFPA/DPMM	0%	Outstanding
S,WaM Spend Data Extract	Determine the process to extract agencies'/departments' S,WaM data.	8/25/2017	8/25/2017	OFPA/DPMM	100%	Complete
	Disseminate request to procuring outlets to provide spend for S,WaM vendors <i>(if cannot be extracted from FOCUS)</i> .	9/28/2017	9/28/2017	OFPA	0%	Outstanding
	Extract S,WaM vendor spend data from FOCUS for selected agencies/departments.	9/11/2017	9/11/2017	DPMM	0%	Outstanding
	Compile extracted S,WaM vendor spend data into a holistic report.	11/14/2017	11/14/2017	OFPA/DPMM	0%	Outstanding
	Present the results of the compiled S,WaM vendor spend for the County at the upcoming Audit Committee Meeting.	11/28/2017	11/28/2017	OFPA	0%	Outstanding

Item of Note: These dates are preliminary and subject to change.

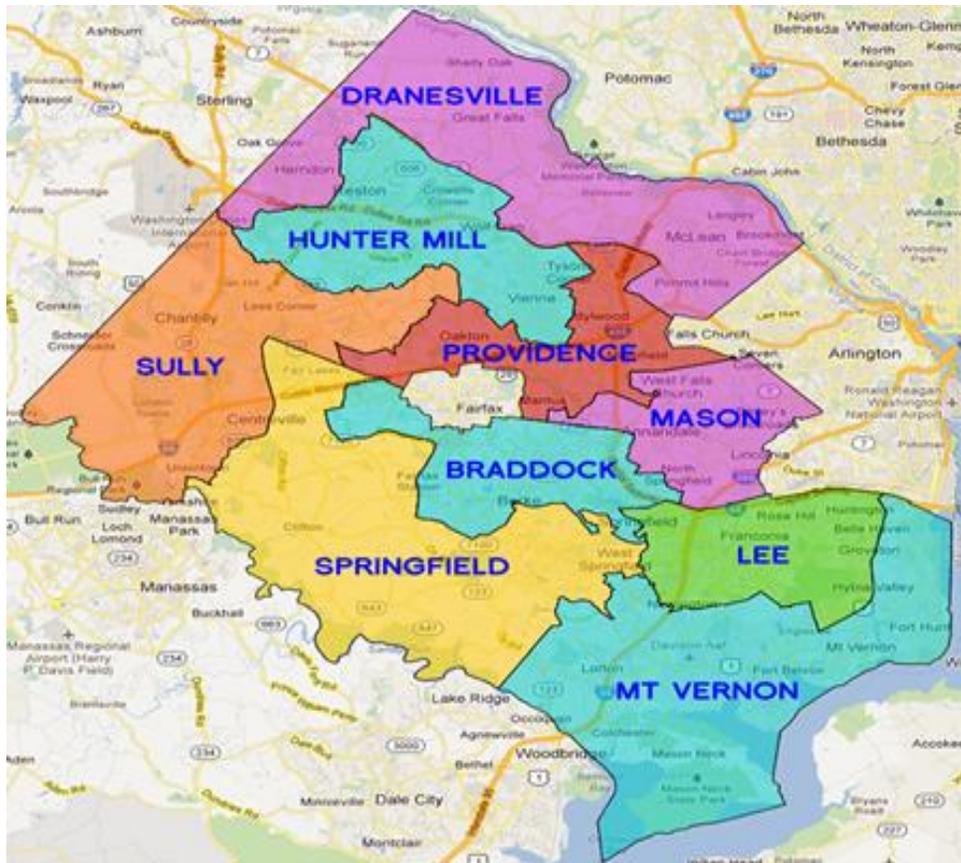
**Fairfax County
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LIST OF ACRONYMS

BOS	Board of Supervisors
CAFR	Comprehensive Annual Financial Report
DE	Deposit Entry Number
DIT	Department of Information Technology
DMB	Department of Management and Budget
DOF	Department of Finance
FCDOT	Fairfax County Department of Transportation
DPWES	Department of Public Works and Environmental Services
DPMM	Department of Procurement and Material Management
ESF	Equitable Sharing Fund
FCPD	Fairfax County Police Department
FCPS	Fairfax County Public Schools
FMD	Facilities Management Division
FY	Fiscal Year
GF	General Fund
G/L	General Ledger
OFPA	Office of Financial and Program Audit
PO	Purchase Order
SBC	Small Business Commission
SOP	Standard Operating Procedures
S,WAM	Small, Women and Minority

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